

Public Document

City of
MANCHESTER
New Hampshire



ANNUAL REPORT
For the Years
1946 and 1947

TWENTY-SIXTH
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



For the Fiscal Year Ending December 31, 1946

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1996/97

PRINTED BY
GRANITE STATE PRESS, INC.



MANCHESTER CITY GOVERNMENT

1946

Mayor

JOSAPHAT T. BENOIT Office, City Hall

Chosen at election in November, 1945. Salary, \$5,000 per annum.

Mayor's Secretary

Madeline A. Gladu Office, City Hall

Appointed by the Mayor. Salary, \$1,880 per annum.

Aldermen

Ward 1. Robert S. Perkins

Ward 2. David F. Lindahl

Ward 3. Thomas J. Enright

Ward 4. John J. Hartnett

Ward 5. George T. Healy

Ward 6. William J. Booth

Ward 7. Peter R. Poirier

Ward 8. Armand H. LeMarier

Ward 9. James E. Hannon

Ward 10. Louis J. Head

Ward 11. Elmer D. Roukey

Ward 12. Edward T. Martel

Ward 13. Bruno Therrien

Ward 14. Roger J. Crowley

*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen LeMarier, Crowley, Lindahl.

Bills on Second Reading—Aldermen Hartnett, Poirier, Lindahl.

Cemeteries—Aldermen Perkins, Lindahl, Enright, Hannon, LeMarier.

City Planning—Aldermen Crowley, Hartnett, Martel.

Claims—Aldermen Roukey, Healy, Therrien.

Enrollment—Aldermen Healy, Martel, Lindahl.

Finance—The Mayor, Aldermen Perkins, Hartnett, Booth, Poirier, Head, Therrien, Crowley.

Lands and Buildings—Aldermen Martel, LeMarier, Booth.

Licenses—Aldermen Hartnett, Hannon, Martel.

Lighting Streets—Aldermen Poirier, Healy, Crowley.

Streets and Sewers—Aldermen Hannon, Head, LeMarier.

Board of Recreation—Aldermen Poirier, Hannon.

Minor Offices—Aldermen Roukey, Enright, Therrien.

Radio—Aldermen Enright, Head, Roukey.

Special Tax Committee—Aldermen Booth, Roukey, Healy.

* First named Chairman.

Finance Commission

Charles V. Kimball, Chairman Term expires January, 1947

Leon H. Rice, Clerk Term expires January, 1949

Joseph H. Laflamme Term expires January, 1948

Appointed by Governor for a term of three years. Salary, \$200 per annum.

City Auditor

Armand E. Tetu Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in
January annually. Salary, \$2,900 per annum.

City Treasurer

James P. Bourne Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Salary, \$3,000 per annum.

Collector of Taxes

J. Charles Durette Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially,
Term begins June 1. Salary, \$2,900 per annum.

Custodian of Deeded Property

J. Charles Durette Office, City Hall
Term begins June 1. Salary, \$600 per annum.

Assessors

Michael J. Healy, Chairman Term expires January, 1947
Gerard E. Croteau Term expires January, 1951
Charles W. Partridge Term expires January, 1949

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$3,300; Members of Board, \$3,000 per annum.

City Solicitor

Joseph J. Betley The Central Building
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$2,050 per annum.

City Clerk

Michael J. Quinn Office, City Hall
 Elected by the Board of Mayor and Aldermen in January biennially.
 Salary, \$3,500 per annum.

Superintendent of Public Buildings

*Maurice F. Fitzgerald Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$3,200 per annum. Term expires April, 1947.

* Deceased. William M. Cullity appointed successor.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1947
 Harry R. Bennett Term expires May, 1949
 Michael E. Ahern, Clerk Term expires May, 1948

Appointed by Mayor and confirmed by Board of Aldermen in April for
 a term of three years. Salary: Members of Board, \$400 per annum; Clerk
 of Board, \$750 per annum.

Police Commission

Allan M. Wilson, Chairman Term expires September, 1947
 John F. County, Clerk Term expires September, 1948
 Gerard A. Hamel Term expires September, 1949

Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

James F. O'Neil Office at Police Station
 Appointed by Commissioners. Salary, \$6,000 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$2,400 per annum
 William L. Phinney, Associate Salary, \$800 per annum

Appointed by Governor. Term until 70 years of age.

Robert P. Bingham, Clerk Salary, \$1,200 per annum
 Joseph McCormack, Chief Probation Officer Salary, \$2,800 per annum
 Frank Lamarre, Probation Officer Salary, \$2,600 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

Zephire Ledoux, Clerk Term expires May, 1948
 John C. Horan, Chairman Term expires May, 1947
 Philip P. Hardy Term expires May, 1949

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, \$150 per annum; Members of Commission, \$100 per annum.

Chief Engineer

Aubrey G. Robinson Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$4,250 per annum.

Deputy Chief Engineers

*Arthur J. Provost	Salary, \$3,325 per annum
John H. O'Malley	Salary, \$3,100 per annum
Ephraim Gendron	Salary, \$3,100 per annum

Elected by Board of Fire Commissioners.

* Retired: October 30, 1946. Successor, G. Napoleon Guevin.

Scaler of Weights and Measures

C. Edward Bourassa	Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen	
biennially in January. Salary, \$2,500 per annum.	

Board of Health

James J. Powers, M. D., Chairman	Term expires February 1, 1949
John F. Holmes, M. D., Clerk	Term expires February 1, 1947
Jules O. Gagnon, M. D.	Term expires February 1, 1948

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, \$200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M. D.	Salary, \$4,500 per annum
Appointed by Board of Health.	

Board of Examiners of Plumbers

Leon H. Goulet, (Master)	Term expires January 1, 1951
Hugh Taylor, (Journeyman)	Term expires January 1, 1951
William M. Cullity (Inspector)	Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, two Members for a term of Five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman

John E. Lally, Clerk

City Physician

Lucien P. Guay, M. D. Office, 176 Wilson Street

Elected by vote of the Board of Mayor and Aldermen in January,
biennially. Salary, \$1,800 per annum.

Department of Highways

Philip W. Sheridan, Clerk Term expires January, 1947

Joseph Dallaire, Chairman Term expires January, 1948

Warren A. Bodwell Term expires January, 1949

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Members of Board, \$200 per annum.

Surveyor

Romeo F. Dusseault Office, City Hall

Elected by the Commissioners of Department of Highways.

Salary, \$5,250 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall

Elected biennially at municipal election. Salary, \$3,400 per annum.

SCHOOL DEPARTMENT

School Committee

Josaphat T. Benoit, Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks

Ward 2. Henry W. N. Bennett, M. D.

Ward 3. Kenneth G. Moore

Ward 4. James F. Berry

Ward 5. Charles A. Hunt

Ward 6. Timothy F. Landregan

Ward 7. Edmund J. LaBore

Ward 8. Leonello Breton

Ward 9. Lionel E. Plante

Ward 10. Frank L. McAllister,

Vice-Chairman of the Board

Ward 11. Patrick J. Sullivan

Ward 12. Albert G. Miville

Ward 13. Edgar F. Geoffrion

Ward 14. Robert J. Jobin

Chosen at the election in November, 1945, for a term of two years.

Salary, \$100 per annum.

J. Leo Dery Clerk of the Board

Appointed biennially by the Board. Salary, \$900 per annum.

Superintendent of Schools

Austin J. Gibbons Office, 88 Lowell Street

Term expires July 1, 1950. Salary, \$7,400 per annum. \$5,400 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

Augusta M. Nichols Term expires July 1, 1948

Nominated by members of School Board and elected by State Board of Education. Salary, \$3,800 per annum. \$1,800 paid by the City of Manchester, \$2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Josaphat T. Benoit, Mayor, ex-officio

Aretas B. Carpenter	Term expires October 1, 1951
Wilfred J. Lessard	Term expires October 1, 1950
Samuel P. Hunt	Term expires October 1, 1952
Maurice F. Devine	Term expires October 1, 1953
William J. Starr	Term expires October 1, 1947
Mrs. Mary C. Manning	Term expires October 1, 1948
W. Parker Straw	Term expires October 1, 1949

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

Caroline B. Clement Salary, \$3,200 per annum
Elected by the Trustees of Library.

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

J. Brodie Smith, Chairman	Term expires January, 1949
Murray H. Towle	Term expires January, 1947
Charles A. Burke	Term expires January, 1952
D. Frank Shea, Clerk	Term expires January, 1951
Albert J. Precourt	Term expires January, 1950
Arthur H. St. Germain	Term expires January, 1948

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum. Chairman, \$400; Clerk, \$400 per annum.

Superintendent of Water Works

Percy A. Shaw Office, Old Court House, West Merrimack Street
Chosen by Water Commissioners annually. Salary, \$6,000 per annum.

Assistant Superintendent

James A. Sweeney Salary, \$3,960 per annum

Trustees Board of Recreation and Aviation

Arthur F. Boisseau	Term expires March 1, 1947
Edward T. Flanagan, Clerk	Term expires March 1, 1948
James F. O'Neil, Chairman	Term expires March 1, 1949
Peter R. Poirier	Term expires January 1, 1948
James E. Hannon	Term expires January 1, 1948

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk, \$200 per annum.

City Planning Board

Alexis F. Bisson, Chairman	Term expires December 31, 1948
*Romeo Lamy	Term expires December 31, 1945
John D. O'Malley	Term expires December 31, 1946
William F. Howes, Clerk	Term expires December 31, 1947
Harry C. Jones	Term expires December 31, 1949
Arthur L. Franks, Chairman Parks and Playgrounds Commission, ex-officio.	

Ernest W. Graupner, Engineer Highway Department, ex-officio.

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

* Holdover. Not reappointed.

Board of Adjustment

John Joseph Lacey, Clerk	Term expires March 1, 1950
*Peter P. Walas	Term expires March 1, 1948
Sylvester J. Foley	Term expires March 1, 1947
Arthur F. Vytal, Records Clerk	Term expires March 1, 1951
Adrian D. Manseau, Chairman	Term expires March 1, 1949

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$100 per annum. Clerk of Records, \$300.

* Resigned. Joseph P. King, successor.

Trustees of Cemeteries

Agnes T. Bryson	Term expires January, 1947
Harold M. Worthen	Term expires January, 1947
Arthur E. Card	Term expires January, 1948
John H. Rice	Term expires January, 1948
Wilfred J. LeBlanc	Term expires January, 1949
Mary C. Manning	Term expires January, 1949
William D. Kanteres	Term expires January, 1950
Arthur J. Sullivan	Term expires January, 1950
Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.	

Superintendent of All Cemeteries

Guy H. Erskine	Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary, \$3,500 per annum.	

Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, ex-officio

Norwin S. Bean, Clerk	Term expires January, 1950
Harry L. Additon	Term expires January, 1955
Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.	
James P. Bourne	Salary, \$900 per annum

City Weigher

Michael J. Fahey	Office, City Scales, Franklin Street
Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary, \$1,550 per annum.	

Inspector of Petroleum

Michael J. Dwyer Office, 352 Pearl St.
 Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Peter J. Hampston Term expires April 1, 1948
 Arthur L. Franks, Chairman Term expires April 1, 1947
 Mrs. Elliot C. Lambert, Clerk Term expires April 1, 1951
 David A. Lamontagne Term expires April 1, 1950
 Joseph Brouillard Term expires April 1, 1949
 One member appointed annually by the Mayor in the month of March for
 a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$3,300 annually.

Art Commission

Maude Briggs Knowlton, Chairman Term expires October 1, 1948
 Fred W. Lamb, Clerk Term expires October 1, 1947
 Francoise Trudel Bourcier Term expires October 1, 1949

Appointed by the Mayor and confirmed by the Board of Aldermen in
 September for a term of three years.

Selectmen

WARD 1

Roger E. LeBlanc

James Pettigrew

J. Walker Wiggin

WARD 2

Andrew S. Fantom

William J. Gauthier

Roland R. Tessier

Denis Horan	WARD 3	James B. Reagan
	Joseph A. Nerbonne	
John R. Costello	WARD 4	Francis P. O'Connell
	Emile Toupin	
Stanley J. Rogala	WARD 5	John F. Shea
	Lawrence B. Mahoney	
John D. Ainger	WARD 6	Edward J. Harlan
	Walter S. Peltak	
John M. Fitzgerald	WARD 7	Joseph C. Gaumont
	Charles J. LeClerc	
Edward Champagne	WARD 8	Michel A. Cote
	William T. Mara, Jr.	
Leo O. Boisvert	WARD 9	George Duhamel, Jr.
	Michael J. Fahey	
J. Russell Maes	WARD 10	Frank A. Smith
	George I. Van Vliet	
Joseph P. Lyons	WARD 11	Harry A. Wade
	George H. Lambert	
Hilarion Plaisance	WARD 12	Everett T. Provencher
	Raoul J. Lalumiere	
Rolland L. Chapdelaine	WARD 13	Arthur E. Thibodeau
	Lucien N. Paquette	
Kalil Attalla	WARD 14	Willibert Gamache
	Harry J. Moran	
Salary, \$75.00 per term		

Moderators

Ward 1.	Winthrop Wadleigh
Ward 2.	Guy L. Foster
Ward 3.	Thomas E. Sheehan
Ward 4.	Walter J. Burke
Ward 5.	Jeremiah B. Healy, Jr.
Ward 6.	William F. Barrett
Ward 7.	Harold T. Laughlin
Ward 8.	Walter J. Labore
Ward 9.	Edward W. Morris
Ward 10.	Arthur Courtois
Ward 11.	John E. Grace
Ward 12.	Emile L. Poirier
Ward 13.	Edmond Allard
Ward 14.	Albert J. Dallaire

Salary, \$15 for each election or primary.

Ward Clerks

Ward 1.	John W. Leeman
Ward 2.	Wilfred LaChance
Ward 3.	Edward F. Cote
Ward 4.	John Waszeciak
Ward 5.	Thomas E. Linehan
Ward 6.	John J. Bresnahan
Ward 7.	Francis J. Heroux
Ward 8.	Adelard J. Pelissier
Ward 9.	Harry W. Walsh
Ward 10.	Thomas Parkinson, Jr.
Ward 11.	Francis M. Blais
Ward 12.	Ernest G. April
Ward 13.	Paul H. Daniel
Ward 14.	Rosario J. Lasselle

Salary, \$95.00 per term.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1946

BRIDGES				
	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge .....	.....	.....	.....	\$150,000.00
Colias Brook Bridge .....	.....	.....	.....	7,000.00
Elm Street Bridge .....	.....	.....	.....	50,000.00
Goffa Falls Bridge, Brown Avenue .....	.....	.....	.....	3,500.00
Granite Street Bridge .....	.....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street .....	.....	.....	.....	6,000.00
Kelley Street Bridge .....	.....	.....	.....	115,000.00
Notre Dame Bridge .....	.....	.....	.....	800,000.00
Print Works Bridge, Granite Street .....	.....	.....	.....	15,000.00
Proctor Avenue Bridge .....	.....	.....	.....	4,000.00
Queen City Bridge .....	.....	.....	.....	900,000.00
Second Street Bridge .....	.....	.....	.....	60,000.00
South Main Street Bridge .....	.....	.....	.....	40,000.00
Totals .....	.....	.....	.....	\$2,350,500.00
CITY CEMETERIES				
Amoskeag Cemetery, Goffstown Road	\$1,100.00	.....	\$38.40	\$1,138.40
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young-Sunnyside	1,000.00	.....	.....	1,000.00
Merrill Cemetery, Huse Road	200.00	.....	.....	200.00
Pine Grove Cemetery, Brown Avenue	444,760.00	\$83,890.00	14,879.04	543,529.04
Piscataquog Cemetery, Milford-Bowman Streets	7,500.00	.....	43.60	7,543.60
Squog Cemetery, Bowman Street	850.00	.....	.....	850.00
Stowell Cemetery, Bodwell Road	7,975.00	.....	.....	7,975.00
Valley Cemetery, Pine Street	230,000.00	20,000.00	473.00	250,473.00
Totals	\$694,455.00	\$103,890.00	\$15,434.04	\$813,779.04

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1946

FIRE STATIONS					Lands	Buildings	Equipment	Total
Candia Road, Hose House .....					.....	\$800.00	.....	\$800.00
Central Station, Vine Street					\$25,250.00	140,000.00	\$72,177.00	237,427.00
Lake Avenue Engine House					3,500.00	32,000.00	25,675.00	61,175.00
Main Street Engine House					4,500.00	32,000.00	12,640.00	49,140.00
Mammoth Road Hose House, (not used)					2,850.00	1,250.00	.....	4,100.00
Nashua-Maple Streets Hose House					2,590.00	8,500.00	12,425.00	23,515.00
Rimmon Street Engine House					1,200.00	28,800.00	22,605.00	52,605.00
Riverside Hose, Front Street .....					.....	400.00	.....	400.00
Somerville Street Engine House					1,200.00	30,800.00	28,596.00	60,596.00
South Elm Street Engine House					880.00	6,100.00	12,025.00	19,005.00
South Main Street Engine House					1,200.00	30,000.00	16,322.00	41,522.00
Webster Street Engine House					2,650.00	30,000.00	22,770.00	55,420.00
Weston Street Engine House					1,500.00	23,000.00	11,715.00	36,215.00
Weston Street Drill Tower .....					.....	5,000.00	500.00	5,500.00
Fire Alarm Telegraph .....					.....	.....	126,684.00	126,684.00
Massabesic Volunteer Co. ....					.....	.....	1,380.00	1,380.00
Totals					\$47,320.00	\$368,650.00	\$359,514.00	\$775,484.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1946

SCHOOLS					
	Lands	Buildings	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	\$10,000.00	\$20,000.00	.....	\$7,450.00	\$37,450.00
Amoskeag School, Front Street	900.00	20,000.00	\$2,100.00	1,100.00	24,100.00
Ash Street School, Bridge-Maple Streets	21,800.00	57,000.00	3,800.00	4,136.00	86,736.00
Bakersville School, Elm-Queen City Avenue	9,000.00	100,000.00	4,636.00	5,505.00	119,141.00
Brown School, Amory-Alsace Streets	7,800.00	52,000.00	3,453.00	2,505.00	65,758.00
Central High School, Concord-Beech Streets	29,700.00	320,300.00	55,000.00	45,250.00	450,250.00
Chandler School, Concord-Beech Streets	5,540.00	50,000.00	4,100.00	2,231.00	61,871.00
Corey Manual Training School, 250 Concord Street	2125.00	9,875.00	.....	.....	12,000.00
Crystal Lake School, Bodwell-Corning Roads	100.00	1,550.00	.....	.....	1,650.00
Franklin Street School, Franklin Street	24,000.00	273,800.00	4,300.00	8,734.00	310,834.00
Goffs Falls School, Brown Avenue	2,000.00	28,000.00	1,200.00	1,146.00	32,346.00
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00	4,796.00	5,185.00	73,581.00
Harvey District School, South Willow Street	100.00	12,000.00	840.00	606.00	13,546.00
Highland School, Titus Avenue	3,250.00	70,000.00	4,481.00	2,559.00	80,790.00
Lincoln Street School, Merrimack-Lincoln Streets	20,000.00	57,000.00	3,584.00	3,310.00	83,894.00
Maynard School, Merrimack-Union Streets	9,000.00	75,000.00	3,570.00	3,881.00	91,451.00
Parker School, South Main Street	6,000.00	40,000.00	2,884.00	3,347.00	52,231.00
Pearl Street School, Pearl Street	4,260.00	25,000.00	1,625.00	1,700.00	32,585.00
Practical Arts High School, Concord Street	32,780.00	948,000.00	.....	.....	980,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00	.....	.....	39,150.00
Spring Street School, Spring Street	11,550.00	25,000.00	.....	.....	36,550.00
Stark District School, River Road	500.00	1,800.00	.....	.....	2,300.00
Straw School, Chestnut Street	16,200.00	45,000.00	.....	.....	61,200.00
Varney School, Bowman-Varney Streets	8,560.00	50,000.00	3,435.00	3,885.00	66,495.00
Webster Mills School, Island Pond Road	100.00	700.00	.....	.....	800.00
Webster School, (new) Elm-Bennington-Bay Streets	15,000.00	185,000.00	.....	.....	218,983.00
Webster Street School, Webster-Chestnut Streets	16,710.00	57,000.00	6,065.00	12,918.00	73,710.00
West Side High and Main Street Schools, Main-Canant Streets .....	.....	.....	.....	.....	.....
Weston School, Hanover Street	16,680.00	583,320.00	24,342.00	18,796.00	643,138.00
Wilson School, Wilson-Auburn Streets	3,500.00	55,000.00	1,670.00	1,250.00	61,420.00
Youngsville School, Candia Road	8,320.00	92,000.00	4,850.00	3,600.00	108,770.00
Youngs School, Candia Road	2,000.00	53,000.00	2,335.00	4,250.00	61,585.00
Storehouse and Janitors' Supplies .....	.....	.....	540.00	1,800.00	2,340.00
Household Economics .....	.....	.....	.....	14,313.50	14,313.50
Manual Training Equipment .....	.....	.....	.....	49,135.00	49,135.00
Totals	\$296,525.00	\$3,401,545.00	\$147,656.00	\$211,792.50	\$4,067,518.50

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1946

PUBLIC BUILDINGS					Lands	Buildings	Equipment and Supplies	Total
Carpenter Memorial Library					\$71,400.00	\$328,600.00	\$428,106.75	\$828,106.75
Isolation Hospital					16,000.00	121,000.00	12,940.35	149,940.35
Golf Course					132,200.00	12,000.00	7,367.50	151,567.50
City Hall					350,000.00	110,000.00	.....	460,000.00
Mayor .....					.....	.....	1,451.46	1,451.46
Aldermen .....					.....	.....	895.00	895.00
Auditor .....					.....	.....	3,331.00	3,331.00
Treasurer .....					.....	.....	840.00	840.00
Tax Collector .....					.....	.....	4,803.35	4,803.35
City Clerk .....					.....	.....	3,195.00	3,195.00
City Hall .....					.....	.....	2,109.35	2,109.35
Assessors .....					.....	.....	40,740.85	40,740.85
Board of Registrars .....					.....	.....	611.50	611.50
Department of Buildings .....					.....	.....	4,445.50	4,445.50
Charities Department .....					.....	.....	1,710.75	1,710.75
Highway Department .....					.....	.....	9,138.00	9,138.00
Board of Adjustment .....					.....	.....	337.75	337.75
Planning Board .....					.....	.....	92.50	92.50
Purchasing Department .....					.....	.....	688.00	688.00
City Yards, Franklin-Granite-Valley Streets (includes Incinerator)					153,000.00	171,000.00	357,247.87	681,247.87
Old Battery Building, Manchester Street					2,000.00	10,000.00	3,860.38	15,860.38
Old Court House, Franklin Street					27,000.00	28,000.00	253.60	55,253.60
Health Department .....					.....	.....	5,971.75	5,971.75
Water Department (Details given in Separate Reports issued by Manchester Water Works)					953,555.58	937,974.48	3,426,609.65	5,318,139.71
Police Station					19,250.00	78,750.00	25,063.75	123,063.75
Public Scales .....					.....	.....	542.40	542.40
Scaler of Weights and Measures .....					.....	.....	355.55	355.55
Totals					\$1,724,405.58	\$1,797,324.48	\$4,342,709.56	\$7,864,439.62

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1946

PARKS AND PLAYGROUNDS				
	Lands	Buildings	Equipment	Total
Bath House, Willow Rear .....	.....	\$1,075 00	.....	\$1,075.00
Cemetery Brook Park, Pine to Lincoln Streets	\$32,000.00	.....	.....	32,000.00
Crystal Lake Bath House, Bodwell Road	1,500.00	15,000.00	.....	16,500.00
Derryfield Park, Bridge Street	114,000.00	9,130.00	.....	123,130.00
Gossler Park, Blucher-Dubuque Streets	10,000.00	.....	.....	10,000.00
Hanover Common, Hanover Street	99,000.00	.....	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue	5,000.00	.....	.....	5,000.00
Lafayette Park	45,200.00	14,800.00*	.....	60,000.00
Livingston Park and Swimming Pool	50,000.00	50,000.00	.....	100,000.00
Manchester Athletic Field, Valley-Maple Streets	55,000.00	51,250.00	\$1,041.50	107,294.50
Merrimack Common, Elm Street	769,500.00	.....	.....	769,500.00
Park Common, Lake Avenue	78,900.00	.....	.....	78,900.00
Parker Common, Maple Street	11,400.00	.....	.....	11,400.00
Parker, Walter M., Playground, Marion-McGregor Streets	10,000.00	.....	.....	10,000.00
Prout Park, Young Street	22,300.00	.....	.....	22,300.00
Pulaski Park, Pine-Bridge Streets	49,000.00	.....	.....	49,000.00
Queen City Playground, Queen City Avenue	10,000.00	.....	.....	10,000.00
Recreation Grounds, Goffstown Road, Rear	35,000.00	.....	.....	35,000.00
Rock Rimmon Park and Swimming Pool	17,150.00	27,400.00	.....	44,550.00
Simpson Park, Notre Dame Avenue	18,000.00	10,000.00*	.....	28,000.00
Stark Park	60,000.00	615.00	.....	60,615.00
Stevens Park, Lake Avenue-Mammoth Road	11,000.00	.....	.....	11,000.00
Sweeney Park, South Main Street	20,900.00	.....	.....	20,900.00
Victory Park, Concord-Amherst Streets	183,000.00	.....	.....	183,000.00
Wagner Memorial Park, Prospect to Myrtle	16,500.00	.....	.....	16,500.00
West Side Park, Wheelock Street	8,585.00	.....	.....	8,585.00
Public Comfort Station, Merrimack Common .....	.....	15,000.00	.....	15,000.00
Smyth Tower, Smyth Road	1,200.00	2,300.00	\$148.00	3,500.00
Soldiers' Monument, Concord Common .....	.....	32,500.00	.....	32,500.00
Soldiers' Monument, Hanover Common .....	.....	4,500.00	.....	4,500.00
Soldiers' Monument, Merrimack Common .....	.....	25,000.00	.....	25,000.00
Soldiers' Monument, Pulaski Park .....	.....	35,000.00	.....	35,000.00
Soldiers' Monument, Sweeney Park .....	.....	4,000.00	.....	4,000.00
Parks and Commons, Supplies and Equipment on Hand .....	.....	35,962.96	.....	35,962.96
Totals	\$1,734,135.00	\$297,570.00	\$37,152.46	\$2,068,857.46

* Denotes improvements.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1946

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 2, Blodgett Street	\$4,500.00	\$3,500.00	.....	\$8,000.00
Ward 5, Lake Avenue	1,500.00	5,000.00	.....	6,500.00
Ward 11, Clinton Street	700.00	4,300.00	.....	5,000.00
Manchester Airport, Woodlawn Avenue	21,860.00	55,300.00	.....	77,160.00
Property Deeded to City for Non-Payment of Taxes	83,660.00	2,875.00	.....	86,535.00
Vacant Lands	7,281.00	.....	.....	7,281.00
Totals	\$119,501.00	\$70,975.00	.....	\$190,476.00

GENERAL SUMMARY				
	Lands	Buildings*	Books	Equipment
City Bridges .....	.....	.....	.....	.....
City Cemeteries	\$694,455.00	\$103,890.00	.....	\$15,434.04
Fire Stations	47,320.00	368,650.00	.....	359,514.00
Schools	296,525.00	3,401,545.00	\$147,656.00	775,484.00
Public Buildings	1,724,405.58	1,797,324.48	.....	211,792.50
City Parks and Playgrounds	1,734,135.00	297,570.00	.....	4,342,709.56
Miscellaneous	119,501.00	70,975.00	.....	37,152.46
Totals	\$4,616,341.58	\$6,039,954.48	\$147,656.00	\$4,966,602.56
Totals				\$18,121,054.62

CITY OF MANCHESTER
NEW HAMPSHIRE

AUDIT REPORT

For the Year Ended December 31, 1946



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, N. H.

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January 7, 1948

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire:*

GENTLEMEN:

Pursuant to your request I have made an examination of the accounts and records of the City of Manchester for the year ended December 31, 1946 and submit herewith my report comprising exhibits, supporting schedules and comments.

SCOPE OF AUDIT

The examination for the year under review was conducted by means of analyses, verification and independent corroborations, followed through by departments and substantiated by examination of the Financial Resolutions. I have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate. Amplification of the scope of audit appears in the comments under each subject.

The books are kept on a cash-accrual basis. Except for the taxes and accounts receivable, the books during the year reflect cash receipts and disbursements, but as at December 31, 1946 the unpaid departmental commitments are recorded to reflect the outstanding liabilities.

BALANCE SHEET—REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet—Revenue Accounts reflects the financial condition of the City of Manchester as at the close of business on December 31, 1946 insofar as the Revenue Accounts are concerned. Separate sheets for General Indebtedness and Trust and Investment Funds are incorporated in this report under their respective heads.

Cash on Hand and in Banks \$588,593.04

The Cash on Hand in the City Treasurer's office was verified by count during the audit and reconciled to December 31, 1946. The Cash in the Banks was reconciled to the bank statements and all balances confirmed directly to me by the various depositories.

Cash on Hand in custody of the several departmental officials was verified during the course of my examination and reconciled to December 31, 1946.

The cash reconciliation embodies both Revenue and Non-Revenue accounts as there is no segregation of these items in the City Treasurer's office. It is to be noted that \$488,033.22 of the revenue cash is the Free Cash Balance available for City purposes and the remaining \$99,752.66 is held by the City in the capacity of a trustee.

Taxes Receivable \$202,536.01

The activity in the accounts of the levies of the various years is detailed on Exhibit A—Schedule 2. The Schedule further discloses the differences between the control and the detail accounts of the levies of 1943, 1944, 1945 and 1946 as at September 30, 1947. With these exceptions, the taxes receivable unpaid are in agreement with the records in the Tax Collector's office, which in turn coincide with the control in the City Auditor's office. A large number of unpaid poll taxes were substantiated by direct correspondence as at September 30, 1947.

Tax Titles \$1,005.13

Tax Deeds \$12,879.29

The above embodies property acquired because of the non-payment of taxes. A listing of these accounts was in agreement with the control accounts in the City Auditor's office. Verification letters were sent to all the accounts in the Tax Titles as at September 30, 1947.

Departmental Accounts Receivable \$5,958.90

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verifications of departmental records. No attempt was made to circularize the above as a large number are covered by writs. Exhibit A—Schedule 4 details the activity for the year; Schedule 4A ages the accounts. The collection of many of the accounts in my opinion is questionable and some of them should be charged off.

Accounts Receivable—Water Works \$60,441.86

The Accounts Receivable in the Water Works were examined as at September 15, 1947 and reconciled to December 31, 1946. Requests for confirmation were sent to all of the outstanding accounts as at September 15, 1947 to which a substantial number replied in concurrence. Exhibit A—Schedule 5 summarizes the activity of this account.

The Cash on Hand in the amount of \$457.16 as at December 31, 1946 not deposited with the City Treasurer is shown on the Balance Sheet as Cash in the Hands of City Officials.

Investments—Water Works \$259,787.58

The above caption is detailed on Schedule 5A.

The Bonds held by the City Treasurer were verified by inspection and the cash in the bank was confirmed directly by the depository.

The investment is made in accordance with the provisions of the Public Laws of 1943—Chapter 160—and is reserved for future construction.

Current Debt \$114,039.88

The above item records the outstanding liability as at December 31, 1946 of the various departments as shown on Exhibit A—Schedule 6.

I examined all entries in the Temporary Loan account recording Tax Anticipation Notes, as well as the cancelled notes paid during the year.

Revenue Appropriation Balances \$100,338.94

The amount carried forward to the year 1947 is reflected in the above item; Exhibit G details this account.

Water Revenue \$60,441.86

The uncollected accounts receivable of the Water Works reserved for their appropriation when collected is embodied in the above amount.

Water Department Reserve for Construction \$259,787.58

This is an offset to the Water Works Investment Account shown on the Assets side of the Balance Sheet.

Revenue of 1946 and Prior Years \$555,407.57

The accumulated surplus as at December 31, 1946 is reflected in the above caption. Exhibit A—Schedule 7, 7A and 7B set forth the details of this account for the year under review.

The Estimated Revenue Account, a detail of which appears in Schedule 7B, represents revenue of the City other than Taxes, Water Revenue and Borrowings. It is to be noted that the actual Revenue exceeded the Budgetary Estimated Revenue by \$16,664.07.

Revenue of 1947 \$167.00

The fees collected in December 1946 for Sunday permits covering the year 1947 are reflected in the above account.

Soldiers' Bonus \$21,780.00

Interest on Soldiers' Bonus \$18.03

This account represents the amount payable to the State of New Hampshire on Poll Tax levies of the years 1944 and 1945 when collected.

Tailings \$5,369.56

Tailings represent a reserve for outstanding checks for unclaimed wages and miscellaneous items.

Athletic Funds \$9,487.44

Cafeteria Funds \$4,363.95

The balances shown under these headings record the unexpended balances in connection with athletic programs and the cafeterias in the high schools. These funds are administered independently and an audit of the activity in these accounts is not within the scope of this audit. The City merely acts as a depository in both cases. Cash for these accounts is included in the caption Cash on Hand and in Banks not available for City purposes.

BALANCE SHEET—NON-REVENUE ACCOUNTS

EXHIBIT B

The Balance Sheet for the Non-Revenue Accounts reflects primarily the unexpended appropriation balances of bonds issued as at December 31, 1946. I have examined the resolutions passed by the Board of Mayor and Aldermen and approved during the year under review.

Cash on Hand and in Banks \$582,335.56

The verification of the above cash was included with the verification of Cash on Hand and in Banks on Exhibit A—Schedules 1 and 1A. This was necessarily so because all cash is included in one general account, there being no segregation of cash between revenue and non-revenue accounts in the office of the City Treasurer. The above amount is established by means of journal entries by the City Auditor to give effect to the non-revenue transactions. Insofar as is possible, charges to the non-revenue accounts should be made direct to these accounts to keep at a minimum the cash adjustments by means of journal entries in the office of the City Auditor. Transfers from non-revenue cash during the year amounted to \$150,008.57, as compared with \$60,971.16 the preceding year.

Accounts Receivable \$3,818.05

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the above. Exhibit B—Schedule 1 details the activity of this account for the year; Schedule 1A ages the accounts.

Appropriation Balances \$572,576.52

This item consists of unexpended appropriation balances of the bond issues, a detail of which is shown in Exhibit H. Many of the unexpended balances have been carried forward for several years since there has been very little activity in these accounts. These inactive accounts should be transferred in accordance with Chapter 7—Section 8 of the Ordinances, which states, "At any time the unexpended balance of an appropriation for a specific purpose, and not further required for that purpose, may be transferred to another account by a majority vote of the Board of Mayor and Aldermen."

Non-Revenue Reserve \$3,818.05

The above caption comprises uncollected accounts receivable reserved for appropriations when collected.

BALANCE SHEET—GENERAL INDEBTEDNESS

EXHIBIT C

Balance Sheet—General Indebtedness discloses the City liability with respect to borrowings on both serial bonds and long-term serial notes as at December 31, 1946.

Net Bonded Debt \$3,319,000.00

The bonded indebtedness of the City in the above amount as at December 31, 1946 is detailed in Exhibit C—Schedule 1.

I examined proper authorizations for all loans made and further examined all cancelled bonds and interest coupons paid during the year under review. Maturing bonds and coupons outstanding at the close of the year were reconciled to the bank statements and the independent verification submitted by the various depositories.

Notes Payable \$5,000.00

The long-term serial notes are exhibited in Schedule 2. All cancelled notes maturing during the period under review were produced for my inspection.

BALANCE SHEET—TRUST AND INVESTMENT FUNDS

EXHIBIT D

The Balance Sheet—Trust and Investment Funds records the assets and sources of such assets in the custody of the City Treasurer and the Treasurer of the Library Trustees.

Cemetery Trust Funds \$858,679.95

The above caption consists of cash on deposit in banks totaling \$398,079.95, detailed in Exhibit D—Schedule 1 and securities amounting to \$460,000.00, detailed on Schedule 4. The cash was verified by examination of the pass books of the various savings banks and by direct confirmation by the depositories. The securities were examined in the presence of the Treasurer of the Cemetery Trust Funds.

Other Funds \$64,958.39

This item consists of cash on deposit in savings banks and in custody of the City Treasurer as detailed on Schedule 2 and was verified by inspection of the pass books and direct confirmation by the banks.

Library Trust Funds \$121,563.71

The above item consists of cash on deposit in banks in the amount* of \$117,063.71 and investment in War Bonds of \$4,500.00. All of the cash in banks, whether in the custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by examining pass books and checking the bank statements as well as by independent confirmation from the various depositories. The U. S. Savings Bonds were inspected in the presence of the Treasurer of the Library Trustees. Detail of the above is shown on Exhibit D—Schedule 5.

Although the City Library receives income based on its equity in the Kennard Building, it was noted that the principal has not been recorded in their books. The accounts should be adjusted to reflect their interest in the property based upon the value at the time of acquisition.

There was no trust accounting in the office of the City Auditor for the period under review nor did I find any provision for regular reporting to the City Auditor of the financial transactions in the Trust and Investment Funds. Inasmuch as the City is responsible for the Cemetery and some of the other Funds, it is my recommendation that some provision be made for reporting to the City Auditor and for internal auditing by him wherever the City is concerned. In my opinion, it is also advisable to require the presence of at least two trustees of any particular Fund whenever the safe deposit box in which its securities are kept is opened.

During the examination I observed that there were no bonds to cover the Trustees responsible for the Trust Funds.

CASH RECEIPTS AND DISBURSEMENTS

EXHIBITS E AND F

A complete classification of the Receipts and Disbursements is shown on the above Exhibits. They are in agreement with the records of the City Auditor and have been checked in detail to both the City Treasurer's report of cash received and the Treasury warrants. Vendors' invoices paid for a period of several months were examined.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

EXHIBITS G AND H

The Appropriations ledger embodying the departmental budgetary accounts was checked in detail and found to be in agreement with the control accounts in the General Ledger. Cash receipts as well as transfers credited to appropriation accounts were checked in detail.

Appropriations as shown in Exhibits G and H are in agreement with Resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized. In several cases the departments over-expended their appropriations contrary to Chapter 7—Section 8 of the Ordinances which states that no liability shall be incurred or no expenditures shall be made by or in behalf of the city until an appropriation has been duly voted.

Some of the credit transfers record accounts receivable charged by the various departments. Chapter 7—Section 13 of the City Ordinances states, "All cash receipts of the general city departments shall be paid into the city treasurer and shall be credited to the current revenue account of the city unless otherwise provided for by statute, with the exception that all departmental cash receipts that are reimbursed for expenditures made from loan appropriations shall be credited to the original appropriation."

There has been some inconsistency in carrying out this provision of the Ordinance. For instance, the Highway Department revenue appropriation was credited with \$5,875.82 for accounts receivable charges, whereas the Current Revenue account (Estimated Revenue) was credited with \$26,695.20 for accounts receivable charges by the School Department. According to the Ordinance this last procedure is correct.

STATEMENT OF TAX RATES AND TAX LEVIES

EXHIBIT K

Exhibit K is a statement of tax rates and tax levies for the years 1933 to 1946, inclusive, and outlines pertinent information relative to the Tax Laws.

DEPARTMENTAL COMMENTS—HIGHWAY DEPARTMENT

EXHIBITS I AND J

Exhibit I is a statement of the financial ledger of the Highway Department. It is to be noted that the appropriation is distributed by the department to all the sub-classifications. I wish to call attention to the total charges column and the departmental appropriation balances in the last two columns. Whether or not these items of cost and corresponding balances truly reflect the status of the department cannot be determined except by an exhaustive check which is not within the scope of this audit.

Exhibit I—Schedule 1 is a comparative statement of the general ledger in the City Auditor's office with the department ledger. Differences are explained in footnotes on this Schedule.

The inter-departmental transfers in the Highway Department records do not appear in the Auditor's books since they are an allocation of charges within the Highway Department.

Exhibit J is a statement of the Highway Department of non-revenue accounts. Transfers from non-revenue appropriations to the revenue appropriations were approved by the Commissioners and Surveyor.

Exhibit J—Schedule 1 is a comparative statement of the Auditor's ledger with the Highway Department ledger.

I noted that the allocation of the payroll charges is based on a distribution record submitted and signed by the timekeeper and that there is no independent check of this distribution. The item is of sufficient importance to warrant establishing an internal control.

Inventory control should also be established not only for materials and supplies, but also for equipment items.

The City Treasurer

The City Treasurer carried in one general cash account all money and funds belonging to the City, both revenue and non-revenue. I examined a substantial number of payrolls and voucher checks during the period under review. I further compared the endorsements on cancelled payroll checks with the signatures on the W-4 Withholding Exemption Certificates.

During the year cash disbursements marked "advance payment" were made prior to proper approval. These items are carried as a cash item in the Treasurer's office and are not reflected in the books of the City Auditor until the subsequent month when they are included in the regular warrant and after approval is obtained. The statements issued monthly, which do not reflect these payments, do not fairly present the cash position or cash expenditure of the City. It is my suggestion therefore that a special warrant

be issued at the end of the month with the necessary approval, so that all payments made will be reflected in the Treasurer's records and in the Auditor's books.

The City Treasurer is bonded for \$80,000. This compares with an aggregate in cash and securities of \$2,103,159.78 in the General and Trust Funds as at December 31, 1946.

The Assessors

I examined the tax warrant issued to the Collector of Taxes by comparison of the official warrant with that in the Tax Collector's office and with the control account in the City Auditor's office. In addition, a number of valuation cards and original inventory forms filed by taxpayers were checked to the tax warrant.

The 1946 tax rate of \$35.70 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

Tax Collector

I have examined the books and records of the Tax Collector whose duty it is to collect the taxes charged to him. In addition to examining proper authorization for all transfers and abatement, the detailed records of cash were checked and found to be in agreement with the records of the City Auditor and City Treasurer.

Exhibit A—Schedule 2 shows the discrepancies between the control and the detail accounts as at September 30, 1947.

City Clerk

I examined the books and records of the City Clerk's office and they are in agreement with the control records. The cash receipts were totalled and checked with the Treasurer's records. The automobile permit cash book was also totalled for the year and an adequate test made by comparison with the copies of the original permits on file at the office of the Commissioner of Motor Vehicles in Concord.

Other Departments

The accounts and records of other departments included the School, Fire, Police, City Library, Cemeteries, Parks and Playgrounds, Recreation and Aviation, Building, Charities, Health and City Scales were also examined.

In conclusion the following summary of some of the salient items should be carefully considered:

1. Charging off uncollectible Accounts Receivable.

2. Allocating inactive Non-Revenue Appropriation balances to other accounts.
3. Setting up the equity in the Kennard Building in the books of the City Library.
4. Establishing Trust Fund Accounting in the office of the City Auditor.
5. Requiring the presence of at least two Trustees of any Fund when the safe-deposit box in which its securities are kept is opened.
6. Complying with the Ordinance with respect to Appropriation over-expenditures.
7. Complying with the Ordinance relating to Departmental Receipts.
8. Installing internal control of the payroll in the Highway Department.
9. Establishing inventory control of material, supplies and equipment.
10. Eliminating advance payments.

I wish to express my appreciation to all the City Officials and the members of their staffs for the co-operation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1946. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are a part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1946 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

EXHIBIT A
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1946

Revenue Accounts

ASSETS

Schedule
Number

1	Cash on Hand and in Banks:			
	Custody of City Treasurer			
	Free Cash Balance	\$488,033.22		
	Unavailable for City Purposes	99,752.66		
			\$587,785.88	
	In Hands of City Officials:			
	Water Works	\$457.16		
	City Clerk	100.00		
	Tax Collector	200.00		
	School Cafeteria	50.00		
			807.16	
				\$588,593.04
2	Taxes Receivable:			
	Levy of 1942		\$4,096.38	
	Levy of 1943		3,844.59	
	Levy of 1944	\$5,553.25		
	Levy of 1944—Soldiers' Bonus	8,595.00		
			14,148.25	
	Levy of 1945	\$8,285.77		
	Levy of 1945—Soldiers' Bonus	12,936.00		
			21,221.77	
	Levy of 1946		159,225.02	
				202,536.01
3.	Tax Titles			1,005.13
3	Tax Deeds			12,879.29
4	Departmental Accounts Receivable			5,958.90
	Water Works:			
5	Accounts Receivable			60,441.86
5A	Investments			259,787.58
	TOTAL ASSETS			<u>\$1,131,201.81</u>

EXHIBIT A

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1946

Revenue Accounts

LIABILITIES

Schedule
Number

Current Debt:

6	Accounts Payable	\$114,039.88
	Revenue Appropriation Balances:	
	Fire Department	\$5,000.00
	New Sewers—West Roseront Avenue	4,634.50
	New Sewers—Titus Avenue	367.84
	Care of City Clocks	184.37
	City Library	114.79
	Printing City Reports	1,245.92
	Kalivas Park Memorial	1,500.00
	Honor Roll	68.87
	Trade School	1,588.41
	Water Works	85,634.24
		<hr/> 100,338.94
	Water Works	
	Water Revenue (Reserve for Appropriation when Collected)	60,441.86
	Reserve for Construction	259,787.58
7	Revenue of 1946 and Prior Years	555,407.57
	Revenue of 1947	167.00
	Soldiers' Bonus	\$21,780.00
	Interest on Soldiers' Bonus	18.03
		<hr/> 21,798.03
	Tailings (Reserve for Outstanding Checks)	5,369.56
	Athletic Funds:	
	Central High School	\$9,288.03
	West High School	199.41
		<hr/> 9,487.44
	Cafeteria Funds—High Schools	4,363.95
		<hr/>
	TOTAL LIABILITIES	<u>\$1,131,201.81</u>

EXHIBIT A—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE DECEMBER 31, 1946

Revenue and Non-Revenue Cash

Cash on Deposit December 31, 1946:

Merchants National Bank	\$834,559.44
Amoskeag National Bank	25,000.00
Manchester National Bank	300,000.00
Merchants National Bank (Soldiers' Bonus)....	267.03
Amoskeag Savings Bank (Cafeteria Fund)....	6,778.21

Total Cash in Banks \$1,166,604.68

Cash on Hand December 31, 1946 3,516.76

Total Cash \$1,170,121.44

To be applied as follows:

Revenue Cash (Exhibit A)	\$587,785.88
Non-Revenue Cash (Exhibit B)	582,335.56

\$1,170,121.44

Revenue Cash Composition:

Water Department Cash	\$85,634.24
Soldiers' Bonus	267.03
Cafeteria Fund	4,363.95
Athletic Funds	9,487.44
Free Cash Balance	488,033.22

\$587,785.88

EXHIBIT A—SCHEDULE 1A

CITY OF MANCHESTER

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Fiscal Year Ended December 31, 1946

	Balance First of Month	Receipts	Disburse- ments	Balance End of Month
January	\$732,243.05	\$110,771.14	\$294,472.45	\$548,541.74
February	548,541.74	59,175.11	289,948.03	317,768.82
March	317,768.82	905,674.21	333,331.86	890,111.17
April	890,111.17	110,780.46	383,860.10	617,031.53
May	617,031.53	70,805.48	340,311.54	347,525.47
June	347,525.47	602,183.44	357,463.16	592,245.75
July	592,245.75	2,139,472.24	459,872.03	2,271,845.96
August	2,271,845.96	121,990.15	1,208,806.73	1,185,029.38
September	1,185,029.38	273,462.22	392,345.16	1,066,146.44
October	1,066,146.44	193,122.05	368,580.17	890,688.32
November	890,688.32	1,568,833.29	429,051.63	2,030,469.98
December	2,030,469.98	470,042.29	1,330,390.83	1,170,121.44
Total for the Year		\$6,626,312.08	\$6,188,433.69	
Balance January 1, 1946		732,243.05		
Balance December 31, 1946			1,170,121.44	
		\$7,358,555.13	\$7,358,555.13	

EXHIBIT A—SCHEDULE 2
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT
For the Fiscal Year Ended December 31, 1946

	1940	1941	1942	1943	1944	1945	1946	Poll
Balances January 1, 1946	\$2,740.00	\$3,452.00	\$4,455.38	\$5,090.63	\$19,364.15	\$156,768.35	.....	.....
1946 Tax Warrant .....	.....	.....	.....	.....	.....	.....	.....	\$76,782.00
1946 National Bank Stock Tax .....	.....	.....	.....	.....	.....	.....	\$3,353,286.23	.....
1946 School Tax on Property of Ad- joining Towns .....	.....	.....	.....	.....	.....	.....	5,655.60	.....
Additional Taxes Assessed .....	.....	.....	.....	.....	.....	.....	504.00	.....
Refunds on Overpayments and Corrections .....	.....	.....	22.67	19.44	62.12	2,189.80	12,341.14	2,600.00
.....	.....	.....	.....	38.55	.01	125.97	71.86	.....
Total Charges ..	\$2,740.00	\$3,452.00	\$4,478.05	\$5,148.62	\$19,426.28	\$159,084.12	\$3,371,858.83	\$79,382.00
Credits:								
Cash Collections	\$14.00	\$34.00	\$239.67	\$832.94	\$3,791.03	\$132,955.63	\$3,198,314.34	\$62,032.00
Abatements	2,726.00	3,418.00	142.00	471.09	1,487.00	4,879.99	10,010.33	1,364.00
Correction of Duplicate Warrants .....	.....	.....	.....	.....	.....	26.73	.....	.....
Discounts Allowed on Property Taxes .....	.....	.....	.....	.....	.....	.....	20,295.14	.....
Total Credits	\$2,740.00	\$3,452.00	\$381.67	\$1,304.03	\$5,278.03	\$137,862.35	\$3,228,619.81	\$63,396.00
Balances December 31, 1946 (Exhibit A) .....	.....	.....	\$4,096.38	\$3,844.59	\$14,148.25	\$21,221.77	\$143,239.02	\$15,986.00

Reconciliation December 31, 1946 to September 30, 1947

Balances December 31, 1946	\$4,096.38	\$3,844.59	\$14,148.25	\$21,221.77	\$143,239.02	\$15,986.00
Charges in 1947	56.37	52.64	61.70	107.72	540.17	950.00
Credits in 1947	\$4,152.75	\$3,897.23	\$14,209.95	\$21,329.49	\$143,779.19	\$16,936.00
	442.75	402.04	1,869.30	3,887.72	143,368.70	9,802.00
Balances September 30, 1947	\$3,710.00	\$3,495.19	\$12,340.65	\$17,441.77	\$410.49	\$7,134.00
Balances Verified Per Detail September 30, 1947	3,710.00	3,493.39	12,363.64	17,449.56	409.36	7,134.00
Detail Over or *Short .....	.....	\$1.80*	\$22.99	\$7.79	\$1.13*	

EXHIBIT A—SCHEDULE 3
CITY OF MANCHESTER
STATEMENT OF TAX TITLES AND TAX DEEDS
For the Fiscal Year Ended December 31, 1946

	Tax Titles	Tax Deeds
Balances January 1, 1946	\$4,065.42	\$18,738.43
<u>Charges in 1946:</u>		
Warrants	2,012.87	113.18
Tax Sale	431.39	.....
Transfer from Tax Titles .....	.....	519.85
Correction of Credits .....	.....	56.77
	\$6,509.68	\$19,428.23
<u>Credits in 1946:</u>		
Cash	\$4,903.02	\$6,532.56
Abatements	81.68	16.38
Transfer to Tax Deeds..	519.85	.....
	5,504.55	6,548.94
Balances December 31, 1946	\$1,005.13	\$12,879.29

EXHIBIT A—SCHEDULE 4

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1946

Department	Balance Jan. 1, 1946	Charges	Credits	Balance Dec. 31, 1946
Fire	\$232.24	\$323.10	\$323.10	\$232.24
Health	1,418.53	755.00	943.56	1,229.97
Highway	5,183.67	6,146.66	7,384.80	3,945.53
School	263.78	26,695.20	26,501.82	457.16
Cemeteries	83.00	56.00	45.00	94.00
Civilian Defense	12.80	.....	12.80	.....
Parks and Playgrounds .....	.....	450.00	450.00	.....
Board of Recreation and Aviation .....	.....	7,456.27	7,456.27	.....
Total (Exhibit A)	\$7,194.02	\$41,882.23	\$43,117.35	\$5,958.90

EXHIBIT A—SCHEDULE 4A
CITY OF MANCHESTER
SCHEDULE OF DEPARTMENTAL ACCOUNTS RECEIVABLE — AGED
As at December 31, 1946

Year	Fire	Health	Highway	School	Cemeteries	Total
1929	.....	.....	\$452.54	.....	.....	\$452.54
1930	.....	.....	155.55	.....	.....	155.55
1931	.....	.....	21.87	.....	.....	21.87
1932	.....	.....	25.00	.....	.....	25.00
1933	.....	.....	1,122.88	.....	.....	1,122.88
1934	\$71.50	.....	.....	.....	.....	71.50
1935	.....	.....	18.00	.....	.....	18.00
1936	.....	.....	626.18	.....	.....	626.18
1937	.....	\$167.14	.....	.....	.....	167.14
1938	.....	248.56	.....	.....	.....	248.56
1939	.....	.....	3.00	.....	.....	3.00
1940	.....	167.14	.....	.....	\$7.00	174.14
1941	88.14	.....	.....	.....	6.00	94.14
1942	.....	90.00	.....	.....	6.00	96.00
1943	.....	.....	46.60	.....	15.00	61.60
1944	.....	90.00	562.16	.....	.....	652.16
1945	72.60	377.13	549.27	\$72.78	4.00	1,075.78
1946	.....	90.00	362.48	384.38	56.00	892.86
Total	\$232.24	\$1,229.97	\$3,945.53	\$457.16	\$94.00	\$5,958.90

EXHIBIT A—SCHEDULE 5
CITY OF MANCHESTER
STATEMENT OF WATER WORKS
For the Fiscal Year Ended December 31, 1946
Accounts Receivable

	Water	Fines	Miscellaneous	Total
Balances January 1, 1946	\$52,756.11	\$27.40	\$1,305.32	\$54,088.83
Accounts Rendered in 1946:				
January Quarter	11,840.80	204.60	1,615.52	13,660.92
April Quarter	74,374.40	208.00	7,880.95	82,463.35
July Quarter	72,678.56	345.00	8,047.71	81,071.27
October Quarter	84,040.57	245.10	3,253.49	87,539.16
Accrued December 31, 1946	64,688.87	13.60	789.70	65,492.17
Total	\$360,379.31	\$1,043.70	\$22,892.69	\$384,315.70
Credits in 1946:				
Cash Receipts and Departmental Credits	\$300,216.88	\$1,032.90	\$21,178.24	\$322,428.02
Other Credits	1,147.89	.....	297.93	1,445.82
Total Credits	\$301,364.77	\$1,032.90	\$21,476.17	\$323,873.84
Balances December 31, 1946	\$59,014.54	\$10.80	\$1,416.52	\$60,441.86

Reconciliation September 15, 1947 to December 31, 1946

Balances December 31, 1946	\$59,014.54	\$10.80	\$1,416.52	\$60,441.86
Add:				
Accounts Rendered in 1947	161,470.25	761.30	12,434.12	174,665.67
	<u>\$220,484.79</u>	<u>\$772.10</u>	<u>\$13,850.64</u>	<u>\$235,107.53</u>
Deduct:				
Credits in 1947	216,472.76	769.70	10,674.63	227,917.09
Balances Verified September 15, 1947	<u>\$4,012.03</u>	<u>\$2.40</u>	<u>\$3,176.01</u>	<u>\$7,190.44</u>

EXHIBIT A—SCHEDULE 5A
CITY OF MANCHESTER
SCHEDULE OF WATER WORKS INVESTMENTS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1946

Description	Series	Date of Issue	Date of Maturity	Rate	Serial Number	Amount
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329769G	\$10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329770G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329771G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329772G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362161G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362162G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362163G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362164G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362165G	10,000.00
U. S. Certificate of Indebtedness	Series J	October 1, 1946	October 1, 1947	7½%	2831	10,000.00
U. S. Certificate of Indebtedness	Series J	October 1, 1946	October 1, 1947	7½%	2832	10,000.00
U. S. Certificate of Indebtedness	Series J	October 1, 1946	October 1, 1947	7½%	2833	10,000.00
U. S. Certificate of Indebtedness	Series J	October 1, 1946	October 1, 1947	7½%	2834	10,000.00
U. S. Certificate of Indebtedness	Series J	October 1, 1946	October 1, 1947	7½%	2835	10,000.00
U. S. Certificate of Indebtedness	Series L	December 1, 1946	December 1, 1947	7½%	34129	10,000.00
U. S. Certificate of Indebtedness	Series L	December 1, 1946	December 1, 1947	7½%	34130	10,000.00
U. S. Certificate of Indebtedness	Series L	December 1, 1946	December 1, 1947	7½%	34131	10,000.00
U. S. Certificate of Indebtedness	Series L	December 1, 1946	December 1, 1947	7½%	34132	10,000.00
U. S. Certificate of Indebtedness	Series L	December 1, 1946	December 1, 1947	7½%	34133	10,000.00
U. S. Certificate of Indebtedness	Series F	June 30, 1946	July 1, 1947	7½%	30664	10,000.00
U. S. Certificate of Indebtedness	Series F	June 30, 1946	July 1, 1947	7½%	30665	10,000.00
U. S. Certificate of Indebtedness	Series F	June 30, 1946	July 1, 1947	7½%	30666	10,000.00
U. S. Certificate of Indebtedness	Series F	June 30, 1946	July 1, 1947	7½%	30667	10,000.00
Total Securities						\$230,000.00
Cash, Manchester Savings Bank Account No. 185952						29,787.58
Total Investment—Water Works						\$259,878.58

EXHIBIT A—SCHEDULE 6

CITY OF MANCHESTER

SCHEDULE OF LIABILITIES

As at December 31, 1946

Appropriation Accounts	Amounts
Mayor	\$19.72
Aldermen	6.00
Auditor	33.74
Treasurer	226.97
Tax Collector	94.42
Custodian of Tax Deeded Property	26.44
Assessors	13.07
City Clerk	66.52
Building	1,450.86
Registrars	4.67
City Hall	131.43
Old Court House	1.01
Public Comfort Station	125.59
Police Department	7,755.77
Probation	80.19
Fire	2,455.21
Sealer of Weights and Measures	57.67
Health	1,671.44
Board of Examining Plumbers	11.72
Highway	29,552.41
New Sewers—Titus Avenue	924.22
New Sewers—West Rosemont Avenue	502.42
Street Lighting	6,735.36
Charities—Administration and Outside Relief	9,803.31
Ald Age Assistance	18,309.61
School	3,699.87
City Library	773.93
Golf and Athletic Field	179.12
Parks and Playgrounds	904.36
Pensions	2,602.24
Damages and Claims	1,308.50
Printing and Stationery	25.00
Refund	23.29
Auditing	1,500.00
Centennial Celebration Fund	48.78
Honor Roll	3.02
Trade School	349.31
Water	16,534.06

EXHIBIT A—SCHEDULE 6—*Concluded*

Appropriation Accounts	Amounts	
Public Scales	3.75	
Cemeteries	829.01	
Total Appropriation Accounts		\$108,844.01
<i>Balance Sheet Accounts</i>		
Central High Athletic Fund	\$2,279.99	
West High Athletic Fund	266.33	
Cafeteria Fund	2,649.55	
Total Balance Sheet Accounts		5,195.87
Total Liabilities		\$114,039.88

EXHIBIT A—SCHEDULE 7

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1946 AND
PRIOR YEARS

For the Fiscal Year Ended December 31, 1946

Balance December 31, 1946 \$520,942.98

Revenue Credits:

Cash Receipts \$4,923.45

Additional Warrants:

Property Taxes \$830.03

Poll Taxes 570.00

1,400.03

Accounts Receivable 9.65

Correction of Tax Deeds 56.77

Unliquidated 1945 Lialibilities 174.99

Transfer from Revenue of 1946 (Schedule 7A) 34,410.53

Total Credits 40,975.42

\$561,918.40Revenue Charges:

Poll Tax Abatements \$6,116.00

Tax Deed Abatements 16.38

Adjustment of 1945 Charge Cemetery Department 3.00

Accounts Receivable Abatements:

Highway Department \$342.65

Civilian Defense 12.80

355.45

Other Charges 20.00

Total Charges 6,510.83

Balance December 31, 1946 (Exhibit A) \$555,407.57

EXHIBIT A—SCHEDULE 7A

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1946

For the Fiscal Year Ended December 31, 1946

Budgetary Credits:

Current Year Tax Warrants

Property Taxes	\$3,353,286.23	
Poll Taxes	76,782.00	
National Bank Stock Tax	5,655.60	
School Tax on Property of Adjoining Towns	504.00	
	<hr/>	\$3,436,227.83
Estimated Revenue	280,000.00	
Excess Revenue over Estimated Revenue (Schedule 7B)	16,664.07	
	<hr/>	296,664.07

Total Budgetary Credits \$3,732,891.90

Budgetary Appropriations:

Original Appropriation	\$3,220,560.00	
Hillsborough County Tax	406,074.47	
School Per Capita Tax	12,816.00	
	<hr/>	\$3,639,450.47
Additional Appropriation		90,304.31

Total Budgetary Appropriations \$3,729,754.78

Deduct:

Unexpended Balances	\$27,161.21	
Less Appropriation Overdrafts ...	10,828.94	
	<hr/>	16,332.27

Appropriations Expended \$3,713,422.51

\$19,469.39

Other Credits:

Additional Property Tax Warrants	\$12,341.14	
Additional Poll Tax Warrants	2,600.00	
	<hr/>	14,941.14

Balance Transferred to Revenue of Prior Years (Schedule 7) \$34,410.53

EXHIBIT A—SCHEDULE 7B
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1946

Budgetary Estimate \$280,000.00

Sources of Income:

State of New Hampshire:

Savings Bank Tax	\$20,124.65	
Railroad Tax	8,284.39	
Income Tax	72,609.44	
Athletics	243.89	
	<hr/>	\$101,262.37

Licenses:

Dog	\$5,416.00	
Less Transfer to School		
Appropriation	3,037.59	
	<hr/>	\$2,378.41
Amusements		3,208.30
Bowling, Billiard and Pool		643.50
Junk		134.00
Garbage		8.00
All Others		3,606.67
	<hr/>	9,978.88

Permits:

Motor Vehicles	\$67,135.35	
Marriage	3,026.00	
Sewers	2,588.90	
Sunday	439.50	
	<hr/>	73,189.75

Certified Copies:

Births, Deaths and Marriages		1,357.00
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Public Comfort Station:

Sales and Weighing	\$211.45	
Coin Locks	373.90	
Telephone Collections	33.73	
	<hr/>	619.08
Board of Examining Plumbers		126.00

Interest and Costs:

Interest on Deferred Taxes	\$3,722.87	
Interest on Tax Titles Redeemed	4,729.94	
Cost on Deferred Taxes	3,071.48	
Cost on Tax Titles Redeemed ..	964.73	
Administrative Cost on Real Estate	323.35	
Taxes Collected Without Warrant	151.19	
	<hr/>	12,963.56

Board of Adjustment Hearings

	605.00	
Totals Carried Forward	<hr/>	<hr/>
	\$200,101.64	\$280,000.00

EXHIBIT A—SCHEDULE 7B—*Continued*
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1946

Totals Brought Forward	\$200,101.64	\$280,000.00
<u>Sources of Income: (Continued)</u>		
Auditor	\$60.00	
Municipal Court:		
Fines and Forfeits	15,555.01	
Fire Department	42.50	
School Department:		
Sale of Books, Supplies and Miscellaneous...	1,080.56	
City Library:		
Fines and Miscellaneous Sales	3,137.92	
Police Department:		
Bicycle Registrations	\$782.25	
Repairs on Signal Box	107.50	
	<hr/>	889.75
Recreation and Aviation:		
Municipal Golf Course	\$11,867.12	
Athletic Field	4,650.80	
	<hr/>	\$16,517.92
Less Transfer to Appropriation	4,882.34	
	<hr/>	11,635.58
Public Scales		73.00
Cemeteries:		
Sale of Lots and Graves	\$19,842.33	
Less Transfer to Trust Funds ..	14,984.90	
	<hr/>	\$4,857.43
Care of Lots and Graves	549.00	
Interments	5,730.50	
Miscellaneous	6,420.40	
	<hr/>	17,557.33
Interest and Premiums:		
Interest on Perpetual Care	\$119.20	
Interest on Bonds	3,461.24	
Interest on Soldiers' Bonus Fund ..	37.97	
Premium on Bonds	7,917.00	
	<hr/>	11,535.41
Departmental Accounts Receivable:		
School	\$26,695.20	
Board of Recreation and Aviation ..	7,242.47	
Highway	247.76	
Health	1,105.00	
Cemeteries	56.00	
	<hr/>	35,346.43
Other:		
1946 Sunday Permits Collected in 1945	52.00	
Totals Carried Forward	<hr/>	<hr/>
	\$297,067.13	\$280,000.00

EXHIBIT A—SCHEDULE 7B—*Concluded*
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1946

Totals Brought Forward	\$297,067.13	\$280,000.00
Deduct Other Charges:		
Cash on Hand January 1, 1946		
(City Scales)	\$3.70	
School Department Abatements	393.76	
Correction of Tax	5.60	
	<u>403.06</u>	
Total Estimated Revenue Income		<u>296,664.07</u>
Excess Income Over Estimated Revenue		\$16,664.07

EXHIBIT B
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1946
Non-Revenue Accounts

ASSETS		LIABILITIES	
Schedule Number			
A-1	Cash on Hand and in Bank \$582,335.56	Accounts Payable	\$9,759.04
B-1	Accounts Receivable	Non-Revenue Appropriations :	
	3,818.05	Highways :	
		New Highways	\$3,554.19
		New Sewers	20,481.10
		Resurfacing	707.34
		Resurfacing—Mill Yard	11,384.41
		Resurfacing—Post War State Aid ..	77.00
		Cemetery Brook Sewer Project	48,804.68
		New Sewers—Rockland Avenue	40,000.00
		New Sewers—Pickering Street	108.94
		New Garage	192,847.28
		Amoskeag and Other Bridges	95,364.84
		Parks and Playgrounds :	
		Stevens Park	2,198.22
		General Improvements	1,233.06
		Building :	
		Carpenter Library Roof	7,111.54

<u>School:</u>		
New School Building Construction...	72.45	
Improvements to School Yard	133.96	
Webster Street School Project	91,777.54	
<u>Water Works:</u>		
New Reservoir Construction	697.45	
<u>Airport:</u>		
Land for Airport Access Highway...	549.43	
Land for Airport Improvements	4,304.86	
<u>Equipment:</u>		
Fire Department — Aerial Ladder Apparatus	25,000.00	
Fire Department—Pumping Engine..	31.30	
Highway Department	11,846.14	
Assessor's Office	1,267.18	
City Clerk	112.25	
School	299.36	
Parks and Playgrounds	6,612.00	
Cemetery	6,000.00	
Non-Revenue Reserve	572,576.52	
	3,818.05	
<hr/>		
Total Assets	\$586,153.61	
<hr/>		
Total Liabilities	\$586,153.61	

EXHIBIT B—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1946

Non-Revenue Accounts

Department	Balance Jan. 1, 1946	Charges	Credits	Balance Dec. 31, 1946
Highway:				
New Sidewalks	\$1,123.77	.....	.....	\$1,123.77
New Sewers	488.18	\$327.69	\$289.95	525.92
New Highways	2,416.91	.....	248.55	2,168.36
New Equipment .....	.....	2,338.76	2,338.76	.....
Parks and Playgrounds .....	.....	100.00	100.00	.....
Board of Recreation and Aviation .....	.....	225.00	225.00	.....
Totals	\$4,028.86	\$2,991.45	\$3,202.26	\$3,818.05

EXHIBIT B—SCHEDULE 1A

CITY OF MANCHESTER

SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1946

Non-Revenue Accounts

	New Highways (Curbing)	New Sidewalks	New Sewers	Total
1923	\$38.58	.....	.....	\$38.58
1925	43.00	.....	.....	43.00
1926	106.40	.....	.....	106.40
1927	439.25	.....	.....	439.25
1928	486.30	.....	.....	486.30
1929	188.19	.....	.....	188.19
1930	325.51	.....	.....	325.51
1931	438.03	.....	.....	438.03
1932 .....	.....	\$31.20	.....	31.20
1933	45.30	146.45	.....	191.75
1934	57.80	549.12	.....	606.92
1935 .....	.....	347.92	\$303.97	651.89
1936 .....	.....	8.22	.....	8.22
1938 .....	.....	40.86	.....	40.86
1946 .....	.....	.....	221.95	221.95
Totals	\$2,168.36	\$1,123.77	\$525.92	\$3,818.05

EXHIBIT C
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1946
General Indebtedness

ASSETS		LIABILITIES	
Schedule Number		Serial Bonds:	
1	Net Bonded Debt— Balancing Account	Highway	\$924,703.49
		Sewer	903,882.21
2	Notes Payable— Balancing Account	Sidewalks	94,483.32
		New Highways, Sewers and Side- walks	36,517.00
		Bridge	226,607.00
		Airport	70,025.00
		Valley Yard Fence	1,800.00
		New Garage	200,000.00
		Permanent Improvements to Public Buildings	117,475.21
		Permanent Improvements to Parks and Playgrounds	13,000.00
		Health	279.00
		Recreation	88,583.00
		Library	1,050.00
		World War Memorial	3,000.00

Fire	20,627.00
Incinerator	40,000.00
Cemetery	5,416.00
Departmental Equipment	309,756.77
School	252,045.00
Water : From General Funds	9,750.00

Schedule Number	
<u>1</u>	
Notes Payable	\$3,319,000.00
2 Airport	5,000.00
Total Liabilities	<u>\$3,324,000.00</u>

Total Assets \$3,324,000.00

EXHIBIT C—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1946

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1946
New Sewers	June 1, 1927	June 1, 1947	20 Years	4	\$50,000.00	\$2,000.00
New Sewers	Aug. 1, 1927	Aug. 1, 1947	20 Years	4	25,000.00	1,000.00
Culverts, Sewers and Cemetery Brook	Feb. 1, 1928	Feb. 1, 1947-48	20 Years	4	55,000.00	4,000.00
Lake Road Construction — Auburn Line	May 1, 1928	May 1, 1947-48	20 Years	4	50,000.00	4,000.00
Municipal Improvements	July 1, 1928	July 1, 1947-48	20 Years	4	150,000.00	12,000.00
School Building and Equipment	July 1, 1928	July 1, 1947-48	20 Years	4	24,000.00	2,000.00
World War Memorial	July 1, 1928	July 1, 1947-48	20 Years	4	34,500.00	3,000.00
Streets and Sewers	July 1, 1929	July 1, 1947-49	20 Years	4½	175,000.00	24,000.00
Motor Fire Apparatus	Sept. 1, 1929	Sept. 1, 1947-49	20 Years	4½	23,000.00	3,000.00
New Sewers	Sept. 1, 1929	Sept. 1, 1947-49	20 Years	4½	50,000.00	6,000.00
Permanent Improvements	Sept. 1, 1930	Sept. 1, 1947-50	20 Years	4	425,000.00	80,000.00
Permanent Improvements	Oct. 1, 1931	Oct. 1, 1947-51	20 Years	4	300,000.00	75,000.00
Permanent Improvements	April 1, 1932	April 1, 1947-52	20 Years	4½	100,000.00	30,000.00
Permanent Improvements	Sept. 1, 1934	Sept. 1, 1947-54	20 Years	3½	50,000.00	16,000.00
Permanent Improvements	June 1, 1935	June 1, 1947-55	20 Years	3	50,000.00	18,000.00
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1947-55	20 Years	3	65,000.00	27,000.00
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1947-55	20 Years	3	60,000.00	27,000.00
New Sewers	Dec. 1, 1935	Dec. 1, 1947-55	20 Years	3	100,000.00	45,000.00
Permanent Improvements	July 1, 1936	July 1, 1947-56	20 Years	3	120,000.00	60,000.00

McGregor (Notre Dame)									
Bridge	Aug. Sept.	1, 1936	Aug. Sept.	1, 1947-56	20 Years	3	250,000.00	120,000.00	
Incinerator		1, 1936		1, 1947-56	20 Years	3	85,000.00	40,000.00	
Development and Improvement of Airport	Mar.	1, 1937	Mar.	1, 1947-57	20 Years	3	60,000.00	33,000.00	
New Sewers	Mar.	1, 1937	Mar.	1, 1947-57	20 Years	3	100,000.00	55,000.00	
New Sewers	May	1, 1937	May	1, 1947-57	20 Years	3	80,000.00	44,000.00	
Municipal Improvements	July	1, 1937	July	1, 1947	10 Years	3	130,000.00	13,000.00	
Municipal Improvements	July	1, 1937	July	1, 1947-57	20 Years	3	45,000.00	22,000.00	
Municipal Improvements	July	1, 1938	July	1, 1947-58	20 Years	2½	200,000.00	120,000.00	
Municipal Improvements (Resurfacing Highways)	July	1, 1938	July	1, 1947-48	10 Years	2½	75,000.00	14,000.00	
Municipal Improvements (New Highways)	July	1, 1938	July	1, 1947-58	20 Years	2½	50,000.00	26,000.00	
Municipal Improvements and Equipment	Aug.	1, 1938	Aug.	1, 1947-58	20 Years	2½	125,000.00	72,000.00	
Municipal Improvements	Oct.	1, 1938	Oct.	1, 1947-58	20 Years	2½	25,000.00	12,000.00	
Webster School Construction ..	Jan.	1, 1939	Jan.	1, 1947-59	20 Years	3	138,000.00	89,000.00	
Municipal Improvements	April	1, 1939	April	1, 1947-59	20 Years	2	200,000.00	130,000.00	
Municipal Improvements and Equipment	July	1, 1939	July	1, 1947-49	10 Years	1½	100,000.00	30,000.00	
Municipal Improvements and Equipment	Sept.	1, 1939	Sept.	1, 1947-59	20 Years	2	125,000.00	76,000.00	
Municipal Improvements	Oct.	1, 1939	Oct.	1, 1947-49	10 Years	1½	50,000.00	15,000.00	
Municipal Improvements	April	1, 1940	April	1, 1947-60	20 Years	1¼	200,000.00	140,000.00	
Municipal Improvements and Equipment	July	1, 1940	July	1, 1947-50	10 Years	1¼	120,000.00	48,000.00	
Municipal Improvements and Equipment	Sept.	1, 1940	Sept.	1, 1947-60	20 Years	1½	100,000.00	70,000.00	
Municipal Improvements	April	1, 1941	April	1, 1947-61	20 Years	1½	200,000.00	150,000.00	
Municipal Improvements and Equipment	July	1, 1941	July	1, 1947-51	10 Years	1¼	140,000.00	70,000.00	

EXHIBIT C—SCHEDULE 1—*Concluded*
CITY OF MANCHESTER
SCHEDULE OF BONDS OUSTANDING
At as December 31, 1946

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1946
Municipal Improvements and Equipment	Oct. 1, 1941	Oct. 1, 1947-51	10 Years	1½	50,000.00	25,000.00
Municipal Improvements and Equipment	July 1, 1942	July 1, 1947-52	10 Years	1¼	200,000.00	120,000.00
Municipal Improvements and Equipment	July 1, 1943	July 1, 1947-48	5 Years	1	115,000.00	46,000.00
Municipal Improvements and Equipment	Aug. 1, 1944	Aug. 1, 1947-54	10 Years	1¼	160,000.00	128,000.00
Municipal Improvements and Equipment	Aug. 1, 1945	Aug. 1, 1947-55	10 Years	1¼	277,000.00	249,000.00
Municipal Construction	Aug. 1, 1946	Aug. 1, 1947-66	20 Years	1½	590,000.00	590,000.00
Municipal Improvements and Equipment	Aug. 1, 1946	Aug. 1, 1947-56	10 Years	1½	333,000.00	333,000.00
					<u>\$6,229,500.00</u>	
Total Serial Bonds (Exhibit C)						<u>\$3,319,000.00</u>

SUMMARY

General Bonded Debt—January 1, 1946	\$2,741,500.00
Add: Bonds Issued During the Year (Schedule 1A)	923,000.00
	<hr/>
	\$3,664,500.00
Deduct: Bonds Paid During the Year	345,500.00
	<hr/>
General Bonded Debt—December 31, 1946	\$3,319,000.00

EXHIBIT C—SCHEDULE 1A
STATEMENT OF LOANS AUTHORIZED AND ISSUED

CITY OF MANCHESTER

During the Year Ended December 31, 1946

Description	Date of Issue	Date of Maturity	Term	Rate of Interest	Amount Authorized and Issued	Sold At	Premium	Accrued Interest	Cash Received
Municipal Construction	Aug. 1, 1946	Aug. 1, 1947-65	20 Years	1½%	\$590,000.00	100.8577	\$5,061.00	\$2,212.50	\$597,273.50
Municipal Improvement and Equipment	Aug. 1, 1946	Aug. 1, 1947-56	10 Years	1½%	333,000.00	100.8577	2,856.00	1,248.74	337,104.74
Totals	.....	.....	.....	.....	<u>\$923,000.00</u>		<u>\$7,917.00</u>	<u>\$3,461.24</u>	<u>\$934,378.24</u>

EXHIBIT C—SCHEDULE 2
CITY OF MANCHESTER
SCHEDULE OF NOTES PAYABLE
As at December 31, 1946

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1946
Airport Improvements	Jan. 2, 1941	Jan. 2, 1947-51	10 years	2½	\$10,000.00	\$5,000.00
					<u>\$10,000.00</u>	
Total Notes Payable (Exhibit C)						<u>\$5,000.00</u>
SUMMARY						
Notes Payable—January 1, 1946				\$10,000.00		
Deduct: Notes Paid During the Year				5,000.00		
Notes Payable—December 31, 1946				<u>\$5,000.00</u>		

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1946
TRUST AND INVESTMENT FUNDS
ASSETS

Schedule
Number

Cash in Custody of the City Treasurer:	
1	Cemetery Trust Funds \$398,079.95
2	Other Funds:
	Fire Damage Replacement Fund 21,446.37
	C. H. Bartlett Legacy Income Account 32,401.05
	Nathan P. Hunt Children's Fund 5,886.54
	Nathan P. Hunt School Prize Fund 3,713.23
	Herrick Fund 710.89
	Clara N. Brown Fund 800.31
3	Library Trust Funds 10,000.00
	\$473,038.34
4	Securities in Custody of the City Treasurer 460,000.00
5	Cash in Custody of the Treasurer of the Library Trustees 107,063.71
5	Securities in Custody of the Treasurer of the Library Trustees 4,500.00
	\$1,044,602.05
	Total Assets \$1,044,602.05

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1946
TRUST AND INVESTMENT FUNDS
LIABILITIES

Trust FundsCemetery Funds:

Pine Grove—Perpetual Care	\$684,318.99	
Valley—Perpetual Care	77,133.49	
Piscataquog—Perpetual Care	17,035.64	
Merrill—Perpetual Care	6,013.98	
Amoskeag—Perpetual Care	2,471.65	
Stowell—Perpetual Care	1,053.63	
Pine Grove—Special	55,534.08	
Valley—Special	11,177.54	
Merrill—Special	208.80	
Piscataquog—Special	388.19	
Stark—Special	1,604.77	
Amoskeag—Special	153.82	
Gale Fund Income Account	985.37	
		<hr/> \$858,079.95

Other Funds:

Fire Damage Replacement Fund	\$21,446.37	
C. H. Bartlett Legacy Income	32,401.05	
Nathan P. Hunt Children's Fund	5,886.54	
Nathan P. Hunt School Prize Fund	3,713.23	
Herrick Fund	710.89	
Clara N. Brown Fund	800.31	
		<hr/> 64,958.39

Library Funds:

John Hosley Fund	\$5,000.00	
Moody-Currier Fund	5,000.00	
Dean Fund	13,194.20	
Eaton Fund	4,019.61	
Michael Prout Fund	7,989.60	
Mary E. Elliot Fund	4,494.40	
Nora Kennard Jones Fund (Cash)	20,568.20	
Nora Kennard Jones Fund (War Bonds)	4,500.00	
John Hosley Fund Income Account	1,755.09	
Edwin F. Jones Fund	5,253.03	
Emily A. Smith Fund	5,337.01	
James Lidell Arnott Fund	3,048.97	
Mrs. Georgia B. D. Carpenter Fund	10,038.05	
Frank P. Carpenter Fund	25,064.16	
Ruth C. Dudley Fund	59.35	
Mary M. Tollman Fund	2,083.75	
Frank H. Waters Fund	3,111.00	
Chaminade Cash Fund	171.38	
Income Account	875.91	
		<hr/> 121,563.71

Total Liabilities \$1,044,602.05

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1946

Name of Bank	Book Number	Bank Balance Jan. 1, 1946	Deposits	Interest	With- drawals	Balance Dec. 31, 1946
PINE GROVE CEMETERY						
Merchants National	271	\$18,320.38	.....	\$283.41	.....	\$18,603.79
Mechanics Savings	17935	8,063.88	\$3,640.00	189.48	\$189.48	11,703.88
Mechanics Savings	4407	10,415.42	450.00	266.34	716.34	10,415.42
Mechanics Savings	4522	20,431.92	855.00	507.70	537.70	21,256.92
Mechanics Savings	3413	21,576.77	3,000.00	601.38	.....	25,178.15
Manchester Savings	50420	45,058.34	21,400.50	1,414.72	.....	67,873.56
Amoskeag Savings	151323	32,854.82	.....	823.67	.....	33,678.49
Hillsborough County Savings	20250	31,546.19	1,860.00	625.93	.....	34,032.12
Hillsborough County Savings	16073	6,468.27	16,352.34	111.05	15,355.00	7,576.66
Total Pine Grove Cemetery		<u>\$194,735.99</u>	<u>\$47,557.84</u>	<u>\$4,823.68</u>	<u>\$16,798.52</u>	<u>\$230,318.99</u>
VALLEY CEMETERY						
Hillsborough County Savings	16072	\$12,681.33	\$6,135.00	\$255.30	\$1,800.50	\$17,271.13
Manchester Savings	154499	29,470.35	.....	741.36	.....	30,211.71
Amoskeag Savings	68808	18,003.98	.....	341.67	.....	18,345.65
Mechanics Savings	5569	5,174.83	.....	130.17	.....	5,305.00
Total Valley Cemetery		<u>\$65,330.49</u>	<u>\$6,135.00</u>	<u>\$1,468.50</u>	<u>\$1,800.50</u>	<u>\$71,133.49</u>

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1946

Name of Bank	Book Number	Bank Balance Jan. 1, 1946	Deposits	Interest	With- drawals	Balance Dec. 31, 1946
PISCATAQUOG CEMETERY						
Amoskeag Savings	126854	\$11,571.36	\$525.00	\$231.03	\$278.00	\$12,049.39
Amoskeag Savings	126851	2,848.58	.....	57.27	10.00	2,895.85
Amoskeag Savings	126852	106.72	.....	2.13	.....	108.85
Amoskeag Savings	126853	1,942.52	.....	39.03	.....	1,981.55
Total Piscataquog Cemetery		<u>\$16,469.18</u>	<u>\$525.00</u>	<u>\$329.46</u>	<u>\$288.00</u>	<u>\$17,035.64</u>
AMOSKEAG CEMETERY						
Amoskeag Savings	151322	<u>\$2,469.72</u>	.....	\$47.93	\$46.00	<u>\$2,471.65</u>
MERRILL CEMETERY						
Amoskeag Savings	69517	<u>\$6,009.99</u>	.....	\$120.99	\$117.00	<u>\$6,013.98</u>
STOWELL CEMETERY						
Manchester Savings	145818	<u>\$537.10</u>	<u>\$515.00</u>	\$13.53	\$12.00	<u>\$1,053.63</u>

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER
As at December 31, 1946
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1946
Eliza A. Clark	Manchester	165344	\$500.00	\$56.77	\$556.77
McKinnon-Powers	Manchester	165161	100.00	4.91	104.91
T. Kittridge Hall	Manchester	165812	150.00	10.69	160.69
R. A. Wheeler	Manchester	165813	100.00	5.02	105.02
Joseph L. Stevens	Manchester	167988	100.00	5.06	105.06
Jennie M. Corey	Manchester	168006	2,500.00	387.85	2,887.85
Rev. John Kamm	Manchester	169614	100.00	4.44	104.44
Corydon L. Manter	Manchester	171910	150.00	8.46	158.46
Mary E. Coburn	Manchester	171981	200.00	6.28	206.28
Maud E. Caron	Manchester	171998	150.00	8.11	158.11
Fannie L. Roper	Manchester	172026	250.00	6.86	256.86
Frederick Knowlton	Manchester	173418	300.00	12.05	312.05
Augusta Dehmelt	Manchester	174113	100.00	6.43	106.43
Albert J. Knight	Manchester	174641	150.00	8.30	158.30
Catherine Plumpton	Manchester	174931	150.00	7.84	157.84
Slack and Tasker	Manchester	175757	150.00	8.69	158.69
Peter A. Redman	Manchester	175845	150.00	8.69	158.69
Jennie L. Stratton	Manchester	176409	100.00	4.56	104.56
Eleanor J. Annis	Manchester	134034	100.00	21.35	121.35

Robert Laing	Manchester	137449	200.00	68.62	268.62
Will P. Emerson	Manchester	177744	150.00	6.36	156.36
James H. Mendell	Manchester	147048	200.00	59.49	259.49
Eunice J. Willand	Manchester	177949	150.00	5.94	155.94
Clark and Prescott	Manchester	148483	150.00	27.54	177.54
Halbert N. Bond	Manchester	178217	1,700.00	86.43	1,786.43
Robert H. Duncan	Manchester	178970	200.00	4.81	204.81
Oliver Gould	Manchester	94650	500.00	.....	500.00
Mary L. Varney	Manchester	164851	100.00	5.26	105.26
James Ried	Manchester	179584	200.00	4.70	204.70
Capitola E. Welcome	Manchester	179678	150.00	4.68	154.68
Charles E. Chase	Manchester	179704	300.00	7.36	307.36
Nathaniel Clark	Manchester	143971	150.00	31.31	181.31
Florence Barnard	Manchester	179885	250.00	5.18	255.18
Edith E. Garland	Manchester	179961	150.00	5.07	155.07
Nellie E. Smart	Manchester	180872	200.00	3.80	203.80
Mrs. Clara Lacy	Manchester	180962	150.00	5.18	155.18
Mrs. E. V. Rowe	Manchester	181794	150.00	4.17	154.17
Henry B. Fairbanks	Manchester	181896	300.00	6.37	306.37
May F. Nichols	Manchester	113370	500.00	298.06	798.06
Barton and Hill	Manchester	115154	1,200.00	1,101.57	2,301.57
Lucy E. Hodge	Manchester	115190	200.00	114.28	314.28
George N. Baker	Manchester	152110	100.00	10.88	110.88
George W. Weeks	Manchester	153173	200.00	4.87	204.87
Anna C. Reischer	Manchester	153969	200.00	26.39	226.39
Clara E. Whittemore	Manchester	156405	500.00	47.29	547.29
Horace P. Simpson	Manchester	159383	150.00	12.09	162.09
Benjamin F. Greer	Manchester	159813	100.00	10.07	110.07
Gray and Greer	Manchester	159812	100.00	10.07	110.07
Stratton and Rollins	Manchester	162820	125.00	8.96	133.96
Ottolie Wagner Hosser	Manchester	183080	200.00	1.88	201.88
Addie C. Lee	Manchester	182815	150.00	3.97	153.97
Angie F. Briggs	Manchester	182914	200.00	2.80	202.80

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER
As at December 31, 1946
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1946
Christina Prah	Manchester	183161	150.00	2.93	152.93
John W. French	Manchester	183709	200.00	2.20	202.20
Catherine Dennison Rosenberger	Manchester	183416	150.00	3.29	153.29
Charles E. Shaw	Manchester	183823	200.00	2.20	202.20
Barbara Netsch	Manchester	184292	200.00	3.49	203.49
Henry F. Pillsbury	Manchester	184484	100.00	2.04	102.04
Harry R. Henry	Manchester	184607	150.00	2.73	152.73
Joseph Beddows	Manchester	184411	200.00	4.09	204.09
Charles R. Corey	Manchester	185708	150.00	2.48	152.48
Dana A. Emery	Manchester	185749	200.00	2.66	202.66
John W. Burpee	Manchester	180216	200.00	2.38	202.38
Albert E. Worcester	Manchester	186303	300.00	3.43	303.43
Fred W. Pike	Manchester	187320	150.00	1.61	151.61
Bremmer-Laufenberger	Manchester	187407	200.00	2.40	202.40
Elmer W. Garland	Manchester	187466	150.00	1.30	151.30
Nettie E. Flanders	Manchester	189011	150.00	1.34	151.34
John A. Muchling	Manchester	188466	200.00	1.87	201.87
Max M. Simon	Manchester	188709	200.00	1.03	201.03
Henry A. Webb	Manchester	188927	200.00	1.61	201.61

Arthur J. Pitman	Manchest	189852	200.00	.92	200.92
Eben Paul	Manchest	191524	200.00	.....	200.00
Rudolph Sonleitner	Manchest	191160	200.00	.83	200.83
Emma A. Bachmann	Manchest	191778	200.00	.83	200.83
Cyrilla M. Ford	Manchest	192086	100.00	.....	100.00
Rose Lefebvre Nichols	Manchest	192165	500.00	.....	500.00
Mrs. Ellen Swahn	Manchest	192736	200.00	.....	200.00
Mrs. Ida Clauson	Manchest	192737	200.00	.....	200.00
Martha B. Ramo	Manchest	190306	200.00	.08	200.08
Freida Seifert Maloney	Manchest	190619	200.00	.67	200.67
Bartlett-Fisher	Manchest	190726	200.00	.67	200.67
Charles Kirste	Manchest	190887	200.00	.25	200.25
F. T. E. Richardson	Manchest	191264	200.00	.42	200.42
Dante Smith and Victoria Holt	Manchest	191303	200.00	.42	200.42
Mary Ann Hughes	Manchest	191372	200.00	.42	200.42
Adraella V. Jones, George A. Jones and Eva G. Jones Pennett	Manchest	191382	200.00	.42	200.42
Frank E. Stearns	Manchest	191408	200.00	.42	200.42
Mildred S. Center	Manchest	191463	200.00	.42	200.42
Frederick S. Lewis	Manchest	191464	200.00	.42	200.42
Edith Canney	Amoskeag	199163	150.00	14.71	164.71
Elwin C. Foster	Amoskeag	199411	200.00	8.60	208.60
Earle Payne	Amoskeag	201424	100.00	3.85	103.85
Hattie L. Slack	Amoskeag	206343	150.00	7.62	157.62
Mrs. F. L. Reischer	Amoskeag	206906	100.00	3.09	103.09
Ida M. Knox	Amoskeag	206907	150.00	7.13	157.13
Clara E. Colby	Amoskeag	172472	100.00	11.14	111.14
S. P. Cannon	Amoskeag	185388	200.00	42.53	242.53
Charles H. Robie	Amoskeag	185389	150.00	14.12	164.12
Addie C. Rowe	Amoskeag	210216	150.00	9.33	159.33
Theda F. Otis	Amoskeag	211899	150.00	7.44	157.44
Josephine O. Abbott	Amoskeag	211898	100.00	5.66	105.66

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER
As at December 31, 1946
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1946
Rogler and Grimmer	Amoskeag	185390	150.00	14.09	164.09
George E. Rogers	Amoskeag	185391	150.00	15.72	165.72
Cora A. Gile	Amoskeag	185387	150.00	15.75	165.75
Grace A. Phillips	Amoskeag	210630	150.00	8.84	158.84
Robert Bremner, Jr.	Amoskeag	214586	100.00	5.64	105.64
Ella M. Field	Amoskeag	216004	200.00	2.34	202.34
Marcia M. Badger	Amoskeag	216606	100.00	4.96	104.96
Gordon F. Palmer	Amoskeag	219177	837.50	16.21	853.71
Leopold Winkler	Amoskeag	230637	120.00	4.10	124.10
Mrs. Charles D. Welsh	Amoskeag	154127	200.00	38.33	238.33
Emily Theuner	Amoskeag	157155	50.00	9.84	59.84
Karl Klein	Amoskeag	222208	100.00	3.18	103.18
Frank W. Avery	Amoskeag	168482	100.00	12.01	112.01
Annie L. Avery	Amoskeag	222693	150.00	3.99	153.99
James Crosby	Amoskeag	229802	200.00	3.59	203.59
Rufus H. Pike	Amoskeag	223501	400.00	4.78	404.78
Tillie A. Lamoureux	Amoskeag	225598	100.00	2.28	102.28
Charles W. Powell	Amoskeag	160833	100.00	21.94	121.94
Maria F. Laport	Amoskeag	161396	100.00	20.44	120.44

Hattie C. Curtis	Amoskeag	164246	95.00	19.40	114.40
Anna C. Nelson	Amoskeag	226736	200.00	3.82	203.82
Amariah Avery	Amoskeag	227553	200.00	3.54	203.54
Leland and Waldron	Amoskeag	174597	200.00	11.76	211.76
L. V. Heath	Amoskeag	183244	150.00	16.11	166.11
Medora W. Elliott	Amoskeag	188141	500.00	22.33	522.33
John Rustler	Amoskeag	190698	100.00	5.85	105.85
Ralph T. Bean	Amoskeag	193305	200.00	15.45	215.45
Julia M. Opelt	Amoskeag	197006	100.00	4.60	104.60
William C. Spear	Amoskeag	197051	2,500.00	495.43	2,995.43
George F. Sargent	Amoskeag	152887	100.00	11.58	111.58
Walker-Ward	Amoskeag	217948	250.00	4.27	254.27
Alice L. Thayer	Amoskeag	232966	150.00	3.11	153.11
Elizabeth Shea	Amoskeag	232771	100.00	.87	100.87
Esther A. Marr	Amoskeag	232239	120.00	3.25	123.25
Mary H. Tucker	Amoskeag	232310	100.00	1.12	101.12
Lilla B. Longa	Amoskeag	233804	100.00	1.04	101.04
Hazelton and Stevens	Amoskeag	232341	200.00	2.30	202.30
Mary E. Phinney	Amoskeag	232558	100.00	1.12	101.12
John B. Van Poutke	Amoskeag	235230	200.00	3.60	203.60
James A. Fracker	Amoskeag	237130	200.00	2.59	202.59
William A. Gage	Amoskeag	237296	150.00	2.96	152.96
Henry Gossler	Amoskeag	238171	150.00	2.70	152.70
Charles J. Johnson	Amoskeag	239845	200.00	2.06	202.06
Ottlie Wagner Hosser	Amoskeag	240315	2,500.00	13.92	2,513.92
John E. Johnson	Amoskeag	242966	200.00	1.02	201.02
Maggie Barney	Mechanics	16796	150.00	10.91	160.91
William W. Ingham	Mechanics	15589	700.00	101.85	801.85
Flora C. Cleworth	Mechanics	15585	150.00	23.06	173.06
Fannie L. Roper	Mechanics	15588	150.00	15.11	165.11
Estelle J. Stevens	Mechanics	15586	100.00	7.72	107.72
Herbert S. Clough	Mechanics	15590	200.00	4.77	204.77
Thomas Walker, Jr.	Mechanics	17591	150.00	8.55	158.55

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER
As at December 31, 1946
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1946
Pernella M. Smith	Mechanics	18348	150.00	5.55	155.55
Elizabeth Alexander	Mechanics	13382	100.00	21.97	121.97
Silas C. Stetson	Mechanics	13511	150.00	51.77	201.77
Orra V. Chase	Mechanics	13606	400.00	167.86	567.86
Frank M. Randall	Mechanics	13707	100.00	20.26	120.26
William G. Garmon	Mechanics	17717	100.00	5.04	105.04
Abraham L. Garmon	Mechanics	17718	100.00	5.04	105.04
John C. Peterson	Mechanics	14390	100.00	18.03	118.03
T. Pauline Koehler	Mechanics	17830	150.00	5.97	155.97
Emma M. Blakely	Mechanics	14627	100.00	13.08	113.08
Albertine M. Beeman	Mechanics	17842	150.00	5.97	155.97
Rachel B. Ried	Mechanics	13831	500.00	134.92	634.92
Frank Murray	Mechanics	14204	100.00	21.82	121.82
Tillie F. Robinson	Mechanics	14232	100.00	17.05	117.05
Walter R. Cox	Mechanics	18074	300.00	7.87	307.87
Emily E. Killey	Mechanics	7815	2,500.00	146.00	2,646.00
Charles E. Chapman	Mechanics	14932	150.00	24.98	174.98
Bertha A. Morton	Mechanics	15025	150.00	18.97	168.97
James C. Stockdale	Mechanics	15032	100.00	12.59	112.59

Mary T. Dixon	Mechanics	15548	50.00	8.48	58.48
Frank W. Dunsmoor	Mechanics	16021	200.00	28.31	228.31
Lavica E. Gove	Mechanics	15587	200.00	13.94	213.94
Charlotte E. McAllister	Mechanics	18562	200.00	4.32	204.32
Ellis Trust Fund	Mechanics	18447	150.00	3.53	153.53
Charles P. Porter	Mechanics	18407	150.00	3.82	153.82
Ida M. Proctor	Mechanics	18608	200.00	4.03	204.03
Tillie Gowitske	Hillsborough County	30466	100.00	4.11	104.11
Josephine A. Dolber	Hillsborough County	31771	100.00	8.17	108.17
Nellie H. Brown	Hillsborough County	31770	250.00	17.47	267.47
John H. Andrews and Joseph Herrmann	Hillsborough County	31790	2,500.00	372.34	2,872.34
Frederick H. Salls	Hillsborough County	33196	100.00	7.59	107.59
Levi E. Payne	Hillsborough County	33758	100.00	5.34	105.34
Fred H. Cote	Hillsborough County	35289	100.00	4.70	104.70
Ellen Washburn	Hillsborough County	22138	100.00	5.59	105.59
Myra C. Corey	Hillsborough County	22278	100.00	26.49	126.49
Clarence M. Woodbury	Hillsborough County	20357	100.00	33.36	133.36
James R. Straw	Hillsborough County	20719	200.00	35.00	235.00
Gustav Volkman	Hillsborough County	38726	150.00	3.39	153.39
Nathan P. Hunt	Hillsborough County	26962	200.00	22.48	222.48
John D. Bean	Hillsborough County	39851	200.00	2.78	202.78
Thiem and Wolf	Hillsborough County	40935	150.00	1.66	151.66
W. E. Porter and Sophia Philbrick	Hillsborough County	41811	150.00	3.18	153.18
Victor E. Stevens	Hillsborough County	42498	200.00	2.69	202.69
William T. McMaster	Hillsborough County	43332	150.00	1.75	151.75
John M. Steward	Hillsborough County	43060	200.00	2.02	202.02
Nellie M. Worthley	Hillsborough County	43425	150.00	1.50	151.50
Major William C. Jones	Manchester Federal Savings and Loan Association	11449	200.00	1.35	201.35
John H. Proctor	Manchester Federal Savings and Loan Association	11452	200.00	1.35	201.35
Total Pine Grove Cemetery Special Funds					<u>\$5,136.58</u>
			<u>\$50,397.50</u>		<u>\$55,534.08</u>

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER
As at December 31, 1946
VALLEY CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1946
Frederick Smyth	Manchester	172374	\$4,000.00	\$537.56	\$4,537.56
James Cossar	Manchester	172375	200.00	4.98	204.98
Elizabeth Holden Healy	Manchester	147047	100.00	13.50	113.50
E. W. Harrington	Manchester	108743	2,000.00	2,109.73	4,109.73
Hannah A. Currier	Amoskeag	185386	500.00	323.77	823.77
Sawyer and Breen	Amoskeag	154784	100.00	24.77	124.77
Emma T. Parker	Amoskeag	173017	300.00	18.72	318.72
M. G. J. Tewksbury	Amoskeag	177022	179.50	5.70	185.20
George F. Sargent	Amoskeag	152887	300.00	34.72	334.72
Carl L. Caton	Mechanics	17499	200.00	2.11	202.11
Nathan P. Hunt	Hillsborough County	26962	200.00	22.48	222.48
Total Valley Cemetery Special Funds			<u>\$8,079.50</u>	<u>\$3,098.04</u>	<u>\$11,177.54</u>

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER
As at December 31, 1946

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1946
PISCATAQUOG CEMETERY SPECIAL FUNDS					
Caroline Rundlett	Manchester	168609	\$125.00	\$8.93	\$133.93
Walker-Ward	Amoskeag	217348	250.00	4.26	254.26
Total Piscataquog Cemetery Special Funds			<u>\$375.00</u>	<u>\$13.19</u>	<u>\$388.19</u>
MERRILL CEMETERY SPECIAL FUNDS					
Cleaver W. Harvey	Manchester	149756	\$200.00	\$8.80	\$208.80
AMOSKEAG CEMETERY SPECIAL FUNDS					
Thomas Hamilton	Mechanics	18406	\$150.00	\$3.82	\$153.82
GALE FUND INCOME ACCOUNT					
Gale Fund Income	Amoskeag	34108	\$104.49	\$880.88	\$985.37
SPECIAL STARK FUND					
Edith F. Stark	Amoskeag	122381	\$1,000.00	\$604.77	\$1,604.77

EXHIBIT D—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF CITY TREASURER

As at December 31, 1946

SUMMARY OF CEMETERY TRUST FUNDS—CASH

		Total in Bank Dec. 31, 1946
Pine Grove Cemetery		\$230,318.99
Valley Cemetery		71,133.49
Piscataquog Cemetery		17,035.64
Amoskeag Cemetery		2,471.65
Merrill Cemetery		6,013.98
Stowell Cemetery		1,053.63
Special Funds:		
Pine Grove Cemetery	\$55,534.08	
Valley Cemetery	11,177.54	
Piscataquog Cemetery	388.19	
Merrill Cemetery	208.80	
Amoskeag Cemetery	153.82	
Gale Fund Income Account	985.37	
Stark Fund	1,604.77	
		<u>70,052.57</u>
Total Cash Cemetery Trust Funds (Exhibit D)		\$398,079.95

EXHIBIT D—SCHEDULE 2

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS—CASH IN CUSTODY OF THE CITY TREASURER

As at December 31, 1946

Name of Fund	Name of Bank	Number	Principal	Income Account			Balance Dec. 31, 1946
				Balance Jan. 1, 1946	Interest and Other Credits	With- drawals	Accum- ulated Income
Fire Damage Replace- ment Fund	Merchants National Manchester Savings	354 157689	..... .....	\$4,502.59 16,461.79	\$67.89 414.10	..... .....	\$4,570.48 16,875.89
C. H. Bartlett Legacy ..	Manchester Savings	153316	.....	\$20,964.38	\$481.99	.....	\$21,446.37
Nathan P. Hunt Fund for Children's Enter- tainment	Hillsborough County Savings	29664	\$5,000.00	\$39,399.96	\$979.59	\$7,978.50	\$32,401.05
Nathan P. Hunt Fund for School Prize and Book Fund	Hillsborough County Savings	29665	\$3,000.00	\$640.43	\$72.80	.....	\$5,886.54
Herrick Fund	Manchester Savings	163088	\$500.00	\$193.45	\$17.44	.....	\$710.89
Clara N. Brown Trust Fund	Manchester Savings	175123	\$650.00	\$130.61	\$19.70	.....	\$800.31
Total							\$64,958.39

EXHIBIT D—SCHEDULE 3

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1946

Name of Fund	Name of Bank	Book Number	Balance Jan. 1, 1946	Deposits and Other Credits	With- drawals	Balance Dec. 31, 1946
Moody-Currier Fund	Amoskeag Savings	123865	\$5,000.00	\$101.17	\$101.17	\$5,000.00
John Hosley Fund	Mechanics Savings	12466	5,000.00	126.04	126.04	5,000.00
Oliver Gould Fund	Manchester Savings	94650	*	.68	.68	*
			\$10,000.00	\$227.89	\$227.89	\$10,000.00

* Note: Principal of \$500.00 included in Pine Grove Cemetery Special Funds.

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—SECURITIES
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1946

Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Number	Amount	Total
PINE GROVE CEMETERY						
City of Manchester Bonds:						
Highway Bonds	May 1, 1928	May 1, 1947-1948	4	47-50	\$4,000.00	
Sewer Bonds	Sept. 1, 1929	Sept. 1, 1947-1949	4½	45-50	6,000.00	
Permanent Improvement Bonds						
School Bonds	April 1, 1932	April 1, 1947-1952	4½	71-100	30,000.00	
U. S. Treasury Bonds	Jan. 1, 1939	Jan. 1, 1947-1959	3	50-138	89,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29027-H	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29028-J	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29029-K	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29030-L	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29031-A	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29135-E	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29136-F	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29340-L	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29341-A	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29342-B	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36261-A	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36262-B	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36263-C	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36264-D	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36265-E	10,000.00	

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—SECURITIES
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1946

Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Number	Amount	Total
PINE GROVE CEMETERY						
U. S. Treasury Bonds	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22116-F	10,000.00	
U. S. Treasury Bonds	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22117-H	10,000.00	
U. S. Treasury Bonds	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22118-J	10,000.00	
U. S. Treasury Bonds	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22119-K	10,000.00	
U. S. Treasury Bonds	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22120-L	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127531-A	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127532-B	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127530-L	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127527-H	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127529-K	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127528-J	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72235-E	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72234-D	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72233-C	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72232-B	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72231-A	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72230-L	10,000.00	
City of Manchester Notes:						\$449,000.00
Serial Notes	Jan. 2, 1941	Jan. 1, 1947-1951	2½	6-10	\$5,000.00	5,000.00
Total Securities—Pine Grove Cemetery						\$454,000.00

VALLEY CEMETERY

City of Manchester :				
War Memorial Bonds	July	1, 1928	July	1, 1947-1948
Fire Apparatus Bonds	Sept.	1, 1929	Sept.	1, 1947-1949
Total Securities—Valley Cemetery				
Total Securities—Pine Grove Cemetery and Valley Cemetery—Exhibit D				
				6,000.00
				<u>\$460,000.00</u>

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
As at December 31, 1946

Name of Fund	Book Number	Balance Jan. 1, 1946	Interest and Deposits	With- drawals	Balance Dec. 31, 1946
<u>Dean Fund:</u>					
Amoskeag Savings Bank	94654	\$2,880.62	\$58.60	.....	\$2,939.22
Manchester Savings Bank	16445	3,413.68	85.86	\$61.69	3,437.85
Manchester Savings Bank	75958	2,324.36	58.55	.....	2,382.91
Mechanics Savings Bank	6421	2,121.28	53.35	.....	2,174.63
Mechanics Savings Bank	15592	2,441.78	61.24	243.43	2,259.59
		<u>\$13,181.72</u>	<u>\$317.60</u>	<u>\$305.12</u>	<u>\$13,194.20</u>
<u>Eaton Fund:</u>					
Hillsborough County Savings Bank	106	\$2,413.76	\$48.26	\$31.12	\$2,430.90
Mechanics Savings Bank	15593	1,549.67	39.04	.....	1,588.71
		<u>\$3,963.43</u>	<u>\$87.30</u>	<u>\$31.12</u>	<u>\$4,019.61</u>
<u>Michael Prout Fund:</u>					
Amoskeag Savings Bank	106269	\$3,645.25	\$73.26	\$67.03	\$3,651.48
Manchester Savings Bank	100664	3,193.92	83.01	.....	3,276.93
Mechanics Savings Bank	7329	1,114.16	28.03	81.00	1,061.19
		<u>\$7,953.33</u>	<u>\$184.30</u>	<u>\$148.03</u>	<u>\$7,989.60</u>

Mary E. Elliot Fund:				
Hillsborough County Savings Bank	104	\$735.29	\$14.70	\$15.65
Mechanics Savings Bank	6423	3,794.84	96.21	130.99
		<u>\$4,530.13</u>	<u>\$110.91</u>	<u>\$146.64</u>
Nora Kennard Jones Fund:				
Hillsborough County Savings Bank	37554	\$15,674.27	\$7,789.59	\$2,895.66
Hosley Fund Income Account:				
Amoskeag Savings Bank	147827	\$1,720.52	\$34.57	.....
Edwin F. Jones Fund:				
Mechanics Savings Bank	11689	\$5,174.14	\$130.26	\$51.37
Emily A. Smith Fund:				
Mechanics Savings Bank	7189	\$5,597.97	\$141.23	\$402.19
James Liddell Arnott Fund:				
Manchester Savings Bank	159856	\$3,083.84	\$77.74	\$112.61
Mrs. Georgia B. D. Carpenter Fund:				
Manchester Savings Bank	165491	\$10,097.05	\$255.94	\$314.94
Frank P. Carpenter Fund:				
Amoskeag Savings Bank	222579	\$4,608.71	\$96.47	.....
Hillsborough County Savings Bank	36449	5,049.35	100.98	\$114.01
Manchester Savings Bank	177951	5,036.41	127.02	.....
Mechanics Savings Bank	17839	10,368.11	260.44	469.32
		<u>\$25,062.58</u>	<u>\$584.91</u>	<u>\$583.33</u>
				\$4,705.18
				5,036.32
				5,163.43
				10,159.23
				\$25,064.16

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
As at December 31, 1946

Name of Fund	Book Number	Balance Jan. 1, 1946	Interest and Deposits	With- drawals	Balance Dec. 31, 1946
Ruth C. Dudley Fund:					
Amoskeag Savings Bank	197296	\$58.19	\$1.16	.....	\$59.35
Mary M. Tollman Fund:					
Mechanics Savings Bank	17060	\$2,095.17	\$52.71	\$64.13	\$2,083.75
Frank H. Waters Fund:					
Hillsborough County Savings Bank	43429	\$3,050.00	\$61.00	.....	\$3,111.00
Chaminade Cash Fund:					
Hillsborough County Savings Bank	39951	\$168.02	\$3.36	.....	\$171.38
Income Account:					
Merchants National Bank		\$877.66	.....	\$1.75	\$875.91
Total Library Trust Funds—Cash (Exhibit D)		\$102,288.02	\$9,832.58	\$5,056.89	\$107,063.71

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
As at December 31, 1946

Description	Serial Number	Date of Issue	Date of Maturity	Rate	Amount	Balance Dec. 31, 1946
Total Library Trust Funds—Cash (Brought Forward)						
U. S. Savings Bonds Series G	M908798G	9-24-42	9-24-54	2½	\$1,000.00	\$107,063.71
U. S. Savings Bonds Series G	D389678G	9-24-42	9-24-54	2½	500.00	
U. S. Savings Bonds Series G	D1536804G	5- 3-43	5- 3-55	2½	1,000.00	
U. S. Savings Bonds Series G	M3740235G	6- 8-45	6- 8-57	2½	1,000.00	
U. S. Savings Bonds Series G	M3741099G	6- 8-45	6- 8-57	2½	1,000.00	
Total Library Trust Funds—Securities (Exhibit D)					4,500.00	
Total Cash and Securities in Custody of the Treasurer of Library Trustees.....						\$111,563.71
SUMMARY OF LIBRARY TRUST FUNDS						
Total in Custody of the Treasurer of Library Trustees ...					\$111,563.71	
Total in Custody of the City Treasurer					10,000.00	
						\$121,563.71

EXHIBIT D—SCHEDULE 6
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—INCOME ACCOUNT
For the Fiscal Year Ended December 31, 1946

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Special Funds	Total
Balances January 1, 1946	\$48,001.04	\$9,191.78	\$6,102.36	\$2,200.86	\$106.22	\$37.10	\$9,326.83	\$74,966.19
Income:								
Interest on Bonds	\$13,545.44	\$360.00	.....	.....	.....	.....	.....	\$13,905.44
Interest on Serial Notes	167.50	75.00	.....	.....	.....	.....	.....	242.50
Interest on Savings Banks Accounts	4,823.68	1,468.50	\$329.46	\$120.99	\$47.93	\$13.53	\$1,544.93	8,349.02
Interest on Lots Sold	89.40	.....	.....	.....	.....	.....	.....	89.40
Total Income	\$18,626.02	\$1,903.50	\$329.46	\$120.99	\$47.93	\$13.53	\$1,544.93	\$22,586.36
Expenses:								
Perpetual Care of Lots	\$14,437.00	\$1,790.50	\$278.00	\$117.00	\$46.00	\$12.00	\$1,360.00	\$18,040.50
Partial Care of Lots	716.34	.....	.....	.....	.....	.....	.....	716.34
Care of Single Graves	189.48	.....	.....	.....	.....	.....	.....	189.48
Perpetual Care of Single Graves	507.70	.....	.....	.....	.....	.....	.....	507.70
Clerical Services	900.00	.....	.....	.....	.....	.....	.....	900.00
Transfer to Library—Gould Fund .....	.....	.....	.....	.....	.....	.....	.....	.....
Care of General Stark Lot ..	.....	.....	.....	.....	.....	.....	.68	.68
Miscellaneous	18.00	10.00	10.00	.....	.....	.....	65.00	65.00
Total Expenses	\$16,768.52	\$1,800.50	\$288.00	\$117.00	\$46.00	\$12.00	\$1,425.68	\$20,457.70
Balances December 31, 1946 ..	\$49,858.54	\$9,294.78	\$6,143.82	\$2,204.85	\$108.15	\$38.63	\$9,446.08	\$77,094.85

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH RECEIPTS

Balance Sheet Accounts

Taxes (Schedule 1) :		
Property Taxes	\$3,306,404.61	
Poll Taxes—City	74,070.00	
Poll Taxes—State Soldiers' Bonus	17,739.00	
Interest on Soldiers' Bonus	491.24	
Tax Titles	4,903.02	
Tax Deeds	6,532.56	
		\$3,410,140.43
Accounts Receivable:		
Fire Department	\$323.10	
Health Department	943.56	
Highway Department	7,042.15	
School Department	26,108.06	
Recreation and Aviation	7,456.27	
Parks and Playgrounds	350.00	
Cemeteries	42.00	
		42,265.14
Water Works		322,506.03
Water Works (Reserve for Construction)		67.49
Revenue of Prior Years		4,923.45
Revenue of 1947		167.00
Tailings		95.45
Temporary Revenue Loans		1,300,000.00
Various Funds:		
Police Retirement Fund	\$9,727.34	
Firemen's Retirement Fund	11,706.42	
Teachers' Retirement Fund	6,519.92	
Withholding Tax	179,323.92	
New Hampshire-Vermont Hospitalization Service	8,671.85	
Central High Athletic Fund	36,158.93	
West Side High Athletic Fund	3,572.78	
Cafeteria Fund	29,427.25	
		285,108.41
Cemetery Trust Funds:		
Perpetual Care	\$2,100.00	
Clerical Services	900.00	
Safety Deposit Box Rental	28.00	
Special Funds	3,800.00	
		6,828.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH RECEIPTS—Continued

Special Trust Funds:		
C. H. Bartlett Legacy	\$7,978.50	
Edith Stark Fund	65.00	
		8,043.50
Total Balance Sheet Accounts		\$5,380,144.90

Estimated Revenue

State of New Hampshire:		
Athletic Funds	\$243.89	
Savings Bank Tax	20,124.65	
Railroad Tax	8,284.39	
Interest and Dividend Tax	72,609.44	
		101,262.37
Auditor's Department		60.00
Licenses:		
Dogs	\$5,416.00	
Amusement	3,208.30	
Bowling, Billiard and Pool	643.50	
Junk	134.00	
Garbage	8.00	
All Others	3,606.67	
		13,016.47
Permits:		
Automobile	\$67,135.35	
Marriage	3,026.00	
Sewers	2,588.90	
Sunday	439.50	
		73,189.75
Certified Copies:		
Births, Deaths and Marriages		1,357.00
Public Comfort Station:		
Sales and Weighing	\$211.45	
Coin Locks	373.90	
Telephone Collections	33.73	
		619.08

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Estimated Revenue

Interest and Costs:		
Interest on Taxes	\$3,722.87	
Interest on Redemptions	4,729.94	
Cost on Taxes	3,071.48	
Cost on Redemptions	964.73	
Administration Cost on Real Estate	323.35	
Taxes Collected without Warrant..	151.19	
		12,963.56
Municipal Court:		
Fines and Forfeits (Schedule 3)		15,555.01
School Department:		
Sale of Books and Supplies	\$158.36	
Manual Training Supplies and Miscellaneous	922.20	
		1,080.56
City Library:		
Fines	\$2,818.62	
Miscellaneous Sales	319.30	
		3,137.92
Police Department:		
Refunds	\$107.50	
Bicycle Registration	782.25	
		889.75
Recreation and Aviation:		
Municipal Golf Course	\$11,867.12	
Athletic Field	4650.80	
		16,517.92
Public Service Enterprise:		
Public Scales		73.00
Board of Examining Plumbers		126.00
Board of Adjustment		605.00
Fire Department		42.50
Cemeteries:		
Pine Grove		
Sale of Lots and Graves	\$19,842.33	
Care of Lots and Graves	367.50	
Interments	5,550.50	
Miscellaneous	6,301.90	
		32,062.23

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

<u>CASH RECEIPTS—Continued</u>	
<u>Estimated Revenue (Continued)</u>	
Valley	
Care of Lots and Graves	\$124.50
Interments	103.00
Miscellaneous	118.50
	346.00
All Other Cemeteries	
Care of Lots and Graves	\$57.00
Interments	77.00
	134.00
Interest and Premiums:	
Interest on Perpetual Care of Lots	\$119.20
Interest on Bonds	3,461.24
Interest on Soldiers' Bonus Fund..	37.97
Premium on Bonds	7,917.00
	11,535.41
Total Cash Credited to Estimated Revenue	284,573.53
<u>Revenue Appropriation:</u>	
Mayor	\$91.84
Treasurer	5.00
Tax Collector	1.45
Public Comfort Station	45.00
Health	16.20
Building	7.20
City Solicitor	2.08
Police	587.38
Fire	156.77
Highway	345.45
Charities:	
Administration and Outside Relief	\$584.00
Old Age Assistance	425.28
	1,009.28
School	2,393.77
Old Court House	446.77
City Library	227.89
Recreation and Aviation:	
Golf Course	\$2,463.72
Athletic Field	1,152.50
	3,616.22
Parks and Playgrounds	134.24

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH RECEIPTS—*Concluded*

Pine Grove Cemetery:		
From Funds	\$16,935.52	
Others	2,848.50	
		19,784.02
*Valley Cemetery:		
From Funds	2,054.50	
Other Cemeteries—Funds and Miscellaneous....	474.00	
Trade School	975.39	
Centennial Celebration	322.18	
Total Revenue Appropriation		32,696.63
		\$5,697,415.06
Cash on Hand—Water Works December 31, 1946		457.16
Transfers from Non-Revenue Cash:		
Cemetery Sewer Project	\$5,112.90	
New Sewers	28,425.31	
New Highways	27,089.85	
Highway Resurfacing	35,052.52	
Highway Resurfacing—Mill Yard	2,157.84	
New Equipment	51,797.90	
Amoskeag and Other Bridges	372.25	
		150,008.57
Cash on Hand and in Bank January 1, 1946		\$615,025.57

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS

Balance Sheet Accounts:

Accounts Payable	\$111,688.75	
Taxes Refunded	209.66	
Taxes Refunded (Soldiers' Bonus)	9.00	
State of New Hampshire—Soldiers' Bonus	20,430.00	
Interest on Soldiers' Bonus	484.09	
Taxes Bought by City:		
Tax Titles	\$2,444.26	
Tax Deeds	113.18	
	<hr/>	2,557.44
Temporary Revenue Loans	1,300,000.00	
Reserve for Construction Water Works	67.49	
Revenue of 1945 and Prior Years	20.00	
Estimated Revenue	14,984.90	
Various Funds:		
Teachers' Retirement Fund	\$6,519.92	
Police Retirement Fund	9,727.34	
Firemen's Retirement Fund	11,706.42	
Withholding Taxes	179,323.92	
New Hampshire-Vermont Hos-		
pitalization Service	8,671.85	
Central High Athletic Fund	32,643.25	
West Side High Athletic Fund ..	3,268.66	
Cafeteria Fund	31,051.05	
	<hr/>	282,912.41
Cemetery Trust Funds:		
Perpetual Care	\$2,100.00	
Special Trust Funds	3,800.00	
Clerical Services	900.00	
Safety Deposit Box Rental	28.00	
	<hr/>	6,828.00
Other Funds:		
Edith Stark Fund	\$65.00	
C. H. Bartlett Legacy	7,978.50	
	<hr/>	8,043.50

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—Continued

Revenue Appropriation

General Government:

Legislative and Executive:

Mayor

Salary	\$4,999.92	
Secretary's Salary	1,784.94	
Extra Clerk	88.00	
	<u>6,872.86</u>	
Expenses	410.15	\$7,283.01

Aldermen

Salaries	\$2,800.00	
Expenses	27.00	
	<u>2,827.00</u>	

Financial:

Auditor

Salary	\$2,799.90	
Clerks' Salaries	4,928.95	
Extra Clerks	32.00	
	<u>7,760.85</u>	
Expenses	395.82	8,156.67

Treasurer

Salary	\$3,004.40	
Clerks' Salaries	4,376.10	
Extra Clerks	329.95	
	<u>7,710.45</u>	
Expenses	1,464.45	9,174.90

Tax Collector

Salary	\$2,799.90	
Deputies' Salaries	6,649.28	
Clerks' Salaries	4,915.10	
Extra Clerks	707.25	
	<u>15,071.53</u>	
Expenses	3,828.70	18,900.23

Custodian of Tax Deeded Property

Salary	\$600.00	
Expenses	53.58	
	<u>653.58</u>	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Revenue Appropriation

General Government:

Assessors

Salaries of Board

Members \$9,111.17

Clerks' Salaries 6,442.02

Extra Clerks 2,689.85

————— \$18,243.04

Expenses 1,961.22

20,204.26

Finance Commission

Salaries \$800.00

Expenses 13.27

813.27

Law—City Solicitor

Salary \$1,999.86

Expenses 94.41

2,094.27

City Clerk

Salary \$3,449.94

Clerks' salaries 7,738.90

————— \$11,188.84

Expenses 1,774.25

12,963.09

Building

Administration

Superintendent's

Salary \$3,146.51

Inspectors' Salaries 4,981.20

Clerks' Salaries 3,221.27

————— \$11,348.98

Expenses 636.56

11,985.54

Repairs to Buildings

Salaries \$22,895.10

Expenses 8,339.10

31,234.20

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—Continued

Revenue Appropriation

General Government:

Board of Registrars		
Salaries of Board		
Members	\$1,549.68	
Clerks' Salaries	1,397.50	
Extra Clerks	345.46	
	\$3,292.64	
Expenses	1,621.01	
		4,913.65
Election Officials		
Salaries	\$5,205.00	
Expenses	537.55	
		5,742.55
Land and Buildings		
City Hall		
Salaries	\$5,457.00	
Expenses	2,786.64	
		8,243.64
Old Court House		
Salaries	\$1,630.85	
Expenses	851.51	
		2,482.36
Public Comfort Station		
Salaries	\$6,053.10	
Expenses	1,177.19	
		7,230.29
Veterans' Re-employment		
Salaries		2,459.17

Protection of Persons and Property:

Police Department		
Salaries		
Commissioners	\$350.00	
Chief	6,000.00	
Captain	4,937.46	
Others	257,843.98	
	\$269,131.44	
Expenses	27,801.95	
		296,933.39

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

Revenue Appropriation

Protection of Persons and Property: (Continued)

Fire Department

Salaries

Commissioners	\$316.67
Chief	3,966.64
Deputies	7,862.56
Permanent Men	283,489.29
Call Men	5,276.40
Fire Alarm Super- intendent	2,687.54
	<hr/> \$303,599.10

Expenses	33,639.40
	<hr/>

337,238.50

Sealer of Weights and Measures

Salary	\$2,399.88
Expenses	889.60
	<hr/>

3,289.48

Municipal Court

Salaries

Justice	\$2,400.00
Associate Justice ..	726.66
Clerk	1,200.00
	<hr/> \$4,326.66

Expenses	1,791.00
	<hr/>

6,117.66

Probation Department

Salaries

Chief Probation Officer	\$2,699.88
Associate Probation Officer	2,499.90
Clerks' Salaries	1,566.96
	<hr/> \$6,766.74

Expenses	990.84
	<hr/>

7,757.58

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—Continued

Revenue Appropriation

Health and Sanitation

Health Department

Salaries

Board Members	\$600.00
Health Officer	4,500.00
School Physician ...	3,000.00
Tuberculosis Physician	120.00
Nurses	20,545.00
Inspectors	12,250.02
Clerks	2,990.00
Cleaners	612.70

	\$44,617.72	
Expenses	5,478.64	
	50,096.36	

Isolation Hospital

Salaries	\$14,502.31	
Expenses	13,605.30	
	28,107.61	

Vital Statistics

Salaries	852.00	
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City Physician

Salaries	\$1,749.96	
Expenses	200.00	
	1,949.96	

Board of Examining Plumbers

Expenses	28.68	
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Hospitalization	1,600.00	
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Highway:

Administration

Salaries

Commissioners	\$541.68
Surveyor	5,129.63
Clerks	7,911.21

	\$13,582.52	
Expenses	1,647.47	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

<i>CASH DISBURSEMENTS—Continued</i>	
<i>Revenue Appropriation</i>	
Highway (Continued)	
Highway Maintenance	
Salaries	\$57,684.25
Expenses	6,401.31
	64,085.56
Sewer Maintenance	
Salaries	\$21,119.41
Expenses	1,572.15
	22,691.56
Refuse Disposal	
Salaries	\$178,991.09
Expenses	18,848.38
	197,839.47
Street Cleaning	
Salaries	\$66,251.25
Expenses	22,660.47
	88,911.72
Transportation, Equipment and Supplies	
Salaries	\$58,105.18
Expenses	147,761.88
	205,867.06
Engineers	
Salaries	\$15,959.82
Expenses	269.18
	16,229.00
Gravel Bank	
Salaries	\$19,162.95
Expenses	16,949.37
	36,112.32
Vacations and Sick Leave	57,391.72
New Sewer Construction	
Salaries	\$5,653.17
Expenses	757.19
	6,410.36
New Sewers—Titus Avenue	
Salaries	1,777.43

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Revenue Appropriation

Highway (Continued)

New Sewers—Rosemont Avenue

Salaries	367.01	
		712,913.20

Street Lighting		87,722.54
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Charities:

Administration

Commissioner's Salary	\$3,299.88	
Clerks' Salaries	5,578.75	
		\$8,878.63

Expenses	758.82	
		9,637.45

Outside Relief		62,668.39
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Old Age Assistance		80,332.85
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Education:

School Department

Administration

Salaries

Superintendent....	\$5,400.00	
Assistant Super-		
intendent	1,825.00	
School Board	1,400.00	
Clerk of Board..	862.50	
Office	4,124.96	
Truant Officers ..	7,050.00	
		20,662.46

Expenses	4,583.86	
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Instruction

Salaries	\$591,243.09	
Expenses	22,853.78	
		614,096.87

Operation of Plant

Salaries	\$64,603.56	
Expenses	35,304.18	
		99,907.74

Auxiliary Agencies

Salaries	\$2,350.01	
Expenses	14,000.02	
		16,350.03

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Revenue Appropriation

Education: (Continued)

Fixed Charges		
Lease on Corey Building	\$916.63	
Others	1,260.64	
		2,177.27
Outlays		864.64
Evening Schools—Salaries		2,463.76
Athletic Council		
Central High School	800.00	
West Side High School	1,900.00	
		763,806.63

City Library

Salaries		
Librarian	\$3,149.94	
Assistants	23,497.09	
Officers and Janitors	8,508.47	
		35,155.50
Expenses		
Books	\$5,465.22	
Others	8,614.47	
Currier Fund	112.80	
Hosley Fund	207.55	
		14,400.04
		49,555.54

Parks and Playgrounds:

Salaries		
Superintendent	\$3,229.87	
Others	29,469.26	
Bath Houses	2,707.00	
Playgrounds	2,121.60	
		\$37,527.73
Expenses	9,700.94	
		47,228.67

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—Continued

Revenue Appropriation

Recreation and Aviation:

Municipal Golf Course

Salaries	\$13,181.16	
Expenses	5,103.71	
		\$18,284.87

Athletic Field

Salaries	\$7,481.99	
Expenses	3,121.80	
		10,603.79

Aviation Field 148.46

29,037.12

Public Service Enterprises:

Water Works

Salaries

Commissioners	\$1,600.00	
Superintendent	6,000.00	
Assistant Superin-		
tendent	3,935.00	
Others	161,933.89	
Pensions	7,783.62	
		\$181,252.51

Expenses 154,204.46

335,456.97

Public Scales

Salaries	\$1,522.06	
Expenses	153.37	

1,675.43

Cemeteries

Pine Grove

Salaries	\$40,528.43	
Expenses	7,173.12	
		\$47,701.55

Valley

Salaries	7,777.48	
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55,479.03

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Revenue Appropriation

Unclassified Items:

Emergency Salary Allowance	\$3,829.05
Pensions	83,043.22
Damages and Claims	1,117.49
Patriotic Purposes	882.50
Printing and Stationery	587.17
Incidentals	8,011.43

Zoning Board of Adjustments

Salaries	\$700.00
Expenses	305.51

1,005.51

Refunds	356.83
Care of City Clocks	83.80
Firemen's Pension Fund	5,794.71
Police Pension Fund	4,207.62
Teachers' Pension Fund	21,000.00
Centennial Celebration	7,042.58
Fire Insurance on Public Buildings	12,646.45
Honor Roll	15.58

Victory Gardens

Salaries	\$1,343.57
Expenses	156.05

1,499.62

Trade School	6,562.28
Webster School	5,000.00
Sunset Baseball League	400.00

Maturing Principal and Interest:

Principal

Serial Bonds	\$345,500.00
Long Term Notes	5,000.00

350,500.00

Interest

Serial Bonds	\$60,867.50
Long Term Notes	242.50
Temporary Loans	2,736.44

63,846.44

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Concluded*

Other Governmental Units:			
Hillsborough County Tax	\$406,074.47		
Per Capita School Tax	12,816.00		
		<u>418,890.47</u>	
Total Cash Charged to Revenue Appropriation			<u>4,123,169.47</u>
Total Cash Disbursements			<u>\$5,871,404.71</u>
Transfer to Non-Revenue Cash			
New Highways	\$359.38		
Highway Resurfacing	2,951.52		
		<u>3,310.90</u>	
Reversing Entries			
Cash on Hand January 1, 1946			
Public Scales	\$3.70		
Water Works	401.17		
			<u>404.87</u>
Cash on Hand December 31, 1946			<u>587,785.88</u>
Total			<u>\$6,462,906.36</u>

EXHIBIT E—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1946

Year of Levy ¹	TAXES		Total
	Property	Poll	
1940 .....	.....	\$14.00	\$14.00
1941 .....	.....	34.00	34.00
1942	\$37.67	202.00	239.67
1943	350.94	482.00	832.94
1944	323.03	1,356.00	1,679.03
1944 (Soldiers' Bonus) .....	.....	2,112.00	2,112.00
1945	107,378.63	9,950.00	117,328.63
1945 (Soldiers' Bonus) .....	.....	15,627.00	15,627.00
1946	3,198,314.34	62,032.00	3,260,346.34
	<u>\$3,306,404.61</u>	<u>\$91,809.00</u>	<u>\$3,398,213.61</u>
Taxes Redeemed:			
Tax Titles		\$4,903.02	
Tax Deeds		6,532.56	
			<u>\$11,435.58</u>
Interest:			
On Deferred Taxes		\$3,722.87	
On Tax Titles Redeemed		4,729.94	
On Soldiers' Bonus		491.24	
			<u>8,944.05</u>
Cost:			
On Deferred Taxes		\$3,071.48	
On Tax Titles Redeemed		964.73	
			<u>4,036.21</u>
Other Collections:			
Administration Cost on Real Estate		\$323.35	
Taxes Without Warrant		151.19	
			<u>474.54</u>
Total			<u>\$3,423,103.99</u>

EXHIBIT E—SCHEDULE 2
CITY OF MANCHESTER
STATEMENT OF CITY CLERK'S RECEIPTS
For the Fiscal Year Ended December 31, 1946

Licenses :

Motor Vehicle	\$67,135.35	
Pool, Billiard and Bowling	643.50	
Amusement		
Revenue of 1946	\$3,208.30	
Revenue of 1947	50.00	
	<hr/>	3,258.30
Dog		5,416.00
Taxi, Jobs and Teams		682.50
Junk Dealers		134.00
Sunday, Miscellaneous		
Revenue of 1946	\$439.50	
Revenue of 1947	117.00	
	<hr/>	556.50
		<hr/>
		\$77,826.15

Permits and Services :

Writs	\$15.00	
Marriages	3,026.00	
Corporations, Partnerships	35.00	
Sewers	2,588.90	
Assignment of Wages	1.50	
Mortgages	1,811.00	
Conditional Sales	459.10	
Bill of Sale	62.00	
	<hr/>	7,998.50

Discharges :

Mortgages	\$111.00	
Conditional Sales	27.50	
	<hr/>	138.50

Miscellaneous :

Public Comfort, Certification, etc.	2,378.15
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Total	\$88,341.30
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EXHIBIT E—SCHEDULE 3
CITY OF MANCHESTER
STATEMENT OF MUNICIPAL COURT
For the Fiscal Year Ended December 31, 1946

Cash on Hand January 1, 1946		\$.03
Cash Receipts:		
January	\$1,297.83	
February	1,132.10	
March	1,964.77	
April	2,155.89	
May	2,107.32	
June	2,215.56	
July	1,858.11	
August	1,710.15	
September	1,743.72	
October	2,390.34	
November	3,164.50	
December	2,171.12	
		<u>23,911.41</u>
		\$23,911.44
Cash Disbursements:		
State of New Hampshire		
Motor Vehicle Department	\$6,247.80	
Fish and Game Department	200.00	
Witness Fees	599.04	
Attorney Fees	85.00	
Bail Refunds	192.40	
Clerical	430.65	
Supplies	477.60	
Miscellaneous	123.94	
		<u>8,356.43</u>
Balance to be Accounted for		\$15,555.01
Payments to City Treasurer (Exhibit E)		\$15,555.01

EXHIBIT E—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF CITY SCALES RECEIPTS

For the Fiscal Year Ended December 31, 1946

Cash on Hand January 1, 1946		\$3.70
Receipts:		
January	\$2.50	
February	1.10	
March	14.70	
April	8.70	
May	9.00	
June	6.00	
July	9.00	
August	7.70	
September	2.20	
October	1.90	
November	3.10	
December	3.40	
Total Receipts		69.30
Payments to the City Treasurer in 1946		\$73.00
		\$73.00

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
NON-REVENUE ACCOUNTS

CASH RECEIPTS		
Municipal Construction Bonds		
Dated August 1, 1946	\$590,000.00	
Municipal Improvement and Equipment Bonds		
Dated August 1, 1946	333,000.00	
		<u>\$923,000.00</u>
Accounts Receivable Collections:		
New Sewers	\$289.95	
New Highways	79.76	
New Equipment	2,338.76	
Board of Recreation and Aviation	225.00	
Parks and Playgrounds	100.00	
		<u>3,033.47</u>
Non-Revenue Apropriation:		
New Equipment	\$2,100.00	
New Highways	763.55	
		<u>2,863.55</u>
Cash Receipts		\$928,897.02
Transfer from Revenue Cash:		
New Highways	\$359.38	
Highway Resurfacing	2,951.52	
		<u>3,310.90</u>
Cash on Hand January 1, 1946		<u>117,165.19</u>
Total Cash Receipts and Transfers		<u>\$1,049,373.11</u>

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1946
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS		
Balance Sheet Accounts:		
Accounts Payable		\$5,970.72
Non-Revenue Appropriation:		
Highways:		
New Highways		
Salaries	\$19,287.96	
Expenses	1,346.61	
		\$20,634.57
New Sewers		
Salaries	\$24,543.60	
Expenses	1,764.63	
		26,308.23
Highway Resurfacing		
Salaries	\$17,114.54	
Expenses	31,204.47	
		48,319.01
Highway Resurfacing—Mill Yard		
Salaries	\$2,971.57	
Expenses	3,128.68	
		6,100.25
Highway Resurfacing—Post War		
State Aid		
Expenses		17,000.50
Cemetery Brook Sewer Project		
Salaries	\$15,679.84	
Expenses	3,947.16	
		19,627.00
New Garage Expenses		7,152.72
Amoskeag and Other Bridges		
Salaries	\$1,063.16	
Expenses	3,023.04	
		4,086.20
Building:		
Carpenter Library Roof		
Salaries	\$225.87	
Expenses	2,495.70	
		2,721.57
Parks and Playgrounds:		
Salaries	\$9,181.72	
Expenses	2,474.16	
		11,655.88

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1946

NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Schools:		
Improvements to School Yard		
Expenses	20.00	
Webster School Project		
Expenses	58,030.26	
Fire Department:		
New Equipment	10,112.50	
Highway Department:		
New Equipment	77,080.94	
Board of Recreation and Aviation:		
New Equipment	1,710.63	
Parks and Playgrounds		
New Equipment	498.00	
		311,058.26
Transfer to Revenue Accounts:		
Cemetery Brook Sewer Project	\$5,112.90	
New Sewers	28,425.31	
New Highways	27,089.85	
Highway Resurfacing	35,052.52	
Highway Resurfacing—Mill Yard	2,157.84	
New Equipment	51,797.90	
Amoskeag and Other Bridges	372.25	
		150,008.57
Cash on Hand December 31, 1946		582,335.56
Total		\$1,049,373.11

EXHIBIT

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

REVENUE

Title of Appropriation	Balances From 1945	Appropriation Current Year	Additional	Cash Receipts and Transfers
General Government:				
Mayor		\$7,200.00		\$91.84
Aldermen		2,900.00		
Auditor		8,600.00		
Treasurer		9,000.00	\$600.00	5.00
Tax Collector		19,000.00		1.45
Custodian of Tax Deeded Property ..		700.00		
Assessors		19,500.00	800.00	
Finance Commission		900.00		
Law		2,100.00		
City Clerk		13,000.00		
Building		45,000.00		7.20
Election Officials		8,500.00		
Board of Registrars		4,900.00		
Veterans' Re-employment Fund			2,459.17	
City Hall		9,500.00		
Old Court House		2,300.00		596.77
Public Comfort Station		7,200.00		45.00
Protection of Persons and Property:				
Police Department		302,000.00	6,000.00	587.38
Municipal Court		7,000.00		
Probation Department		7,800.00		
Fire Department		338,000.00	7,500.00	479.87
Sealer of Weights and Measures		3,000.00	350.00	
Health and Sanitation:				
Health Department		80,000.00		16.20
Hospitalization		1,600.00		
City Physician		1,950.00		
Vital Statistics		1,000.00		
Board of Examining Plumbers		50.00		
Highways:				
Highway Department		525,000.00	60,000.00	160,443.53
Street Lighting		99,000.00		
New Sewers	\$9,178.59			
New Sewers—Titus Avenue	4,200.00			
New Sewers—West Rosemont Avenue ..	5,800.00			
Charities.				
Administrative and Outside Relief ...		75,000.00	3,000.00	584.00
Old Age Assistance		93,000.00		4,925.28
Education:				
School Department		760,000.00		5,431.36
Care of City Clocks	268.17			
City Library	216.75	50,000.00		227.89

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MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1946

ACCOUNTS

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers	Liability Accrued Dec. 31, 1946	Total Charges	Balances Unexpended *Overexpended **Carried to 1947
\$7,291.84	\$6,872.86	\$410.15	.....	\$19.72	\$7,302.73	*\$10.89
2,900.00	2,800.00	27.00	.....	6.00	2,833.00	67.00
8,600.00	7,760.85	395.82	.....	33.74	8,190.41	409.59
9,605.00	7,710.45	1,464.45	.....	226.97	9,401.87	203.13
19,001.45	15,071.53	3,828.70	.....	94.42	18,994.65	6.80
700.00	600.00	53.58	.....	26.44	680.02	19.98
20,300.00	18,243.04	1,961.22	.....	13.07	20,217.33	82.67
900.00	800.00	13.27	.....	.....	813.27	86.73
2,100.00	1,999.86	94.41	.....	.....	2,094.27	5.73
13,000.00	11,188.84	1,774.25	.....	66.52	13,029.61	*29.61
45,007.20	34,244.08	8,975.66	.....	1,450.86	44,670.60	336.60
8,500.00	5,205.00	537.55	.....	.....	5,742.55	2,757.45
4,900.00	3,292.64	1,621.01	.....	4.67	4,918.32	*18.32
2,459.17	2,459.17	.....	.....	.....	2,459.17	.....
9,500.00	5,457.00	2,786.64	\$150.00	131.43	8,525.07	974.93
2,896.77	1,630.85	851.51	.....	1.01	2,483.37	413.40
7,245.00	6,053.10	1,177.19	.....	125.59	7,355.88	*110.88
308,587.38	269,131.44	27,801.95	.....	7,755.77	304,689.16	3,898.22
7,000.00	4,326.66	1,791.00	.....	.....	6,117.66	882.34
7,800.00	6,766.74	990.84	.....	80.19	7,837.77	*37.77
345,979.87	303,599.10	33,639.40	.....	2,455.21	339,693.71	(1,286.16
						** (5,000.00
3,350.00	2,399.88	889.60	.....	57.67	3,347.15	2.85
80,016.20	59,120.03	19,083.94	.....	1,671.44	79,875.41	140.79
1,600.00	.....	1,600.00	.....	.....	1,600.00	.....
1,950.00	1,749.96	200.00	.....	.....	1,949.96	.04
1,000.00	852.00	.....	.....	.....	852.00	148.00
50.00	.....	28.68	.....	11.72	40.40	9.60
745,443.53	488,248.19	216,110.21	2,956.97	29,552.41	736,867.78	8,575.75
99,000.00	.....	87,722.54	.....	6,735.36	94,457.90	4,542.10
9,178.59	5,653.17	757.19	2,768.23	.....	9,178.59	.....
4,200.00	1,777.43	.....	1,130.51	924.22	3,832.16	**367.84
5,800.00	367.01	.....	296.07	502.42	1,165.50	**4,634.50
78,584.00	8,878.63	63,427.21	.....	9,803.31	82,109.15	*3,525.15
97,925.28	.....	80,332.85	.....	18,309.61	98,642.46	*717.18
765,431.36	684,022.88	79,783.75	.....	3,699.87	767,506.50	*2,075.14
268.17	.....	83.80	.....	.....	83.80	**184.37
50,444.64	35,155.50	14,400.04	.....	773.93	50,329.47	(.38
						** (114.79

EXHIBIT

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

REVENUE

Title of Appropriation	Balances From 1945	Appropriation Current Year	Additional	Cash Receipts and Transfers
Recreation and Aviation:				
Parks and Playgrounds		48,000.00		134.24
Golf Course, Athletic Field and Air- Port		20,500.00		8,717.96
Unclassified:				
Emergency Salary Allowance		4,500.00		
Pensions		85,000.00		1,300.00
Damages and Claims		1,500.00		
Printing City Reports	245.92	1,000.00		
Patriotic Purposes		1,500.00		
Printing and Stationery		600.00		
Incidentals		3,500.00		2,002.08
Municipal Audit		1,500.00		
Zoning Board of Adjustments		1,000.00		
City Planning Board		5,000.00		
Reserve for Abatements		15,000.00		
Reserve for Discounts		18,000.00	2,295.14	
Refunds		500.00		
Fire Insurance on Public Buildings..		15,000.00		
Teachers' Pension Fund		21,000.00		
Firemen's Pension Fund		5,500.00		
Police Pension Fund		6,000.00		
Kalivas Park Memorial	1,500.00			
Victory Gardens		1,500.00		
Honor Roll	87.47			
Trade School	1,524.61	6,000.00		975.39
Centennial Celebration Fund		5,000.00	1,900.00	322.18
Webster School Site			5,000.00	
Sunset Baseball League			400.00	
Public Service Enterprises:				
Water Department	115,063.25			322,963.19
Public Scales		1,650.00		
Cemeteries		34,000.00		22,312.52
Interest and Maturing Debt:				
Interest on Temporary Loans		1,500.00		1,245.95
Interest on General Loans		61,110.00		
Maturing Debt		350,500.00		
Other Governmental Units:				
Hillsborough County Tax		406,074.47		
Per Capita School Tax		12,816.00		
Totals	\$138,084.76	\$3,639,450.47	\$90,304.31	\$533,416.28

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MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1946

ACCOUNTS

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers	Liability Accrued Dec. 31, 1946	Total Charges	Balances Unexpended *Overexpended **Carried to 1947
48,134.24	37,527.73	9,700.94	.....	904.36	48,133.03	1.21
29,217.96	20,663.15	8,373.97	.....	179.12	29,216.24	1.72
4,500.00	3,829.05	.....	670.95	.....	4,500.00	.....
86,300.00	82,426.86	616.36	575.00	2,602.24	86,220.46	79.54
1,500.00	.....	1,117.49	.....	1,308.50	2,425.99	*925.99
1,245.92	.....	.....	.....	.....	.....	**1,245.92
1,500.00	.....	882.50	.....	.....	882.50	617.50
600.00	.....	587.17	.....	25.00	612.17	*12.17
5,502.08	.....	8,011.43	.....	.....	8,011.43	*2,509.35
1,500.00	.....	.....	.....	1,500.00	1,500.00	.....
1,000.00	700.00	305.51	.....	.....	1,005.51	*5.51
5,000.00	.....	.....	4,500.00	.....	4,500.00	500.00
15,000.00	.....	.....	15,527.09	.....	15,527.09	*527.09
20,295.14	.....	.....	20,295.14	.....	20,295.14	.....
500.00	.....	356.83	.....	23.29	380.12	119.88
15,000.00	.....	12,646.45	2,000.00	.....	14,646.45	353.55
21,000.00	.....	21,000.00	.....	.....	21,000.00	.....
5,500.00	.....	5,794.71	.....	.....	5,794.71	*294.71
6,000.00	.....	4,207.62	1,300.00	.....	5,507.62	492.38
1,500.00	.....	.....	.....	.....	.....	**1,500.00
1,500.00	1,343.57	156.05	.....	.....	1,499.62	.38
87.47	.....	15.58	.....	3.02	18.60	**68.87
8,500.00	.....	6,562.28	.....	349.31	6,911.59	**1,588.41
7,222.18	.....	7,042.58	.....	48.78	7,091.36	130.82
5,000.00	.....	5,000.00	.....	.....	5,000.00	.....
400.00	.....	400.00	.....	.....	400.00	.....
438,026.44	181,252.51	154,204.46	401.17	16,534.06	352,392.20	**85,634.24
1,650.00	1,522.06	153.37	.....	3.75	1,679.18	*29.18
56,312.52	48,305.91	7,173.12	.....	829.01	56,308.04	4.48
2,745.95	.....	2,736.44	.....	.....	2,736.44	9.51
16,110.00	.....	61,110.00	.....	.....	61,110.00	.....
350,500.00	.....	350,500.00	.....	.....	350,500.00	.....
406,074.47	.....	406,074.47	.....	.....	406,074.47	.....
12,816.00	.....	12,816.00	.....	.....	12,816.00	.....
\$4,401,255.82	\$2,381,008.73	\$1,742,160.74	\$52,571.13	\$108,844.01	\$4,284,584.61	\$116,671.21

SUMMARY

Balances Unexpended	\$27,161.21
Balances Overexpended	*10,828.94
Carried to 1947	**100,338.94
	<u>\$116,671.21</u>

EXHIBIT G—SCHEDULE 1

CITY OF MANCHESTER
STATEMENT OF CHARITIES DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1946

Administration Salaries:		
Commissioner	\$3,299.88	
Clerks and Investigators	5,578.75	
		\$8,878.63
Cash Expenditures Per Departmental Records:		
Administration Bills	\$800.99	
Outside Relief:		
Provisions	\$15,865.50	
Milk	1,368.38	
Fuel	2,084.49	
Clothing	592.37	
Board, Care and Personal Aid ..	25,287.02	
Rents	5,841.53	
Professional Services	2,176.80	
Medicine	1,324.06	
Hospitals	13,301.16	
Burials	1,248.00	
Electricity	218.13	
Gas	69.99	
Miscellaneous	407.52	
Total Cash Expenditures	69,784.95	
	\$70,585.94	
Less: Accrual December 31, 1945	7,158.73	
	\$63,427.21	
Add: Accrual December 31, 1946	9,803.31	
		73,230.52
Total (Exhibit G)		\$82,109.15
Old Age Assistance:		
Cash Expenditures Per Departmental Records	\$95,528.13	
Less: Accrual December 31, 1945	15,195.28	
	\$80,332.85	
Add: Accrual December 31, 1946	18,309.61	
Total (Exhibit G)		98,642.46
Total Charities		\$180,751.61

EXHIBIT G—SCHEDULE 2

CITY OF MANCHESTER
STATEMENT OF CEMETERY DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1946

Payrolls		\$48,305.91
Others: (Cash and Accrual)		
Fuel Oil	\$336.03	
Cement	253.30	
Insurance	148.32	
Gasoline and Oil	408.80	
Blasting	473.68	
Cement Containers	2,345.15	
Dressing and Fertilizer	830.76	
Coal	1,173.96	
Incidentals	1.86	
Auto and Truck Expense	601.72	
Hardware and Tools	517.63	
Office Expense	219.05	
Repairs	460.03	
Paint and Oil	3.47	
Weed Killer	34.00	
Seed and Plants	59.49	
Grass Set	110.88	
Canvas	24.00	
		8,002.13
Total		\$56,308.04

EXHIBIT G—SCHEDULE 3
CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT
EXPENDITURES
For the Fiscal Year Ended December 31, 1946

Salaries:

Chief	\$6,000.00	
Captain	4,937.46	
Clerks and Patrolmen	257,843.98	
Commissioners	350.00	
	<hr/>	\$269,131.44

Expenses: (Cash and Accrual)

Auto Supplies and Expense	\$3,314.19	
Electricity	676.50	
Autos	3,984.56	
Feeding Prisoners	80.30	
Fuel	1,815.31	
Garage Rent	280.00	
Gasoline	5,468.24	
Illuminating Gas	14.86	
Insurance	818.16	
Office Supplies	1,374.77	
Photography Supplies	72.60	
Radio Maintenance	901.76	
Signal System	1,009.68	
Telephone	1,082.78	
Teletypewriter Service	1,001.24	
Towel and Laundry Service	90.94	
Uniform Allowance	9,945.00	
Miscellaneous	2,860.88	
Pension Fund	656.05	
	<hr/>	35,447.82
		<hr/>
		\$304,579.26
		<hr/>

Reconciliation to Auditor:

Total Per Appropriation Expenditure	\$304,689.16	
Less Refund Applicable to Fire Department ...	109.90	
	<hr/>	\$304,579.26

EXHIBIT G—SCHEDULE 4
CITY OF MANCHESTER
STATEMENT OF FIRE DEPARTMENT
EXPENDITURES
For the Fiscal Year Ended December 31, 1946

Salaries:

Chief	\$3,966.64	
Deputies	7,862.56	
Firemen	288,765.69	
Superintendent of Fire Alarm	2,687.54	
Commissioners	316.67	
		<u>\$303,599.10</u>

Expenses: (Cash and Accrual)

Repairs	\$4,864.09	
Supplies	2,817.68	
Fire Alarm	2,375.61	
Heating	7,284.65	
Gasoline and Kerosene	1,722.16	
Gas and Electricity	2,364.49	
Printing and Stationery	469.64	
Furniture and Bedding	750.72	
Laundry	244.84	
Hose	3,070.77	
First Aid	158.43	
Transportation	59.44	
Miscellaneous and Uniform Allowance	9,912.09	
		<u>36,094.61</u>

Total		<u>\$339,693.71</u>
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EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
NON-REVENUE

	Balances From 1945	Current Appro- priations	Cash Receipts and Other Credits
Highway Department:			
New Highways—City	\$79.98	\$50,000.00	\$1,202.69
New Sewers—City	531.37	75,000.00	289.95
Highway Resurfacing	1,127.35	80,000.00	2,951.52
New Garage		200,000.00	
Cemetery Brook Sewer Project	48,544.58	25,000.00	
New Sewers—Rockland Avenue		40,000.00	
New Sewers—Pckering Street	108.94		
Highway Resurfacing—Inside Mill Yard	19,985.00		
Highway Resurfacing—Post War State Aid	77.50	17,000.00	
Amoskeag and Other Bridges		100,000.00	
Parks and Playgrounds:			
Derryfield Park, Oak Park and Crystal Lake Bath House .....	.16		
Stevens Park—W. P. A.	2,198.22		
Gossler Park Area—W. P. A.	309.79		
Improvements to Prout Park	3.99		
General Improvements		13,000.00	313.94
Building Department:			
Carpenter Library Roof		10,000.00	
School Department:			
New School Building Construction	72.45		
Improvements to School Yard	153.96		
Webster Street School Project		150,000.00	
Water Works:			
New Reservoir Construction	697.45		
Airport:			
Land for Airport Access Highway	549.43		
Land for Airport Improvements	4,304.86		
Equipment:			
Fire Department			
Aerial Ladder Apparatus		25,000.00	
Purchase of Ladder Truck	143.80		
Pumping Engine	10,000.00		143.80
Highway Department			
New Equipment	18,731.22	125,000.00	4,438.76
Assessor's Office			
Fireproof Safe and Typewriters	1,267.18		
City Clerk			
Vault and Office Equipment	112.25		
Recreation and Aviation			
New Equipment	1,485.63		225.00
School Department			
New Equipment	299.36		
Parks and Playgrounds			
New Equipment	410.00	7,000.00	100.00
Cemetery			
New Equipment		6,000.00	
Totals	\$111,194.47	\$923,000.00	\$9,665.66

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MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1946

ACCOUNTS

Total Amount Available	Cash Expenditures		Transfers And Other Debits	Liabilities Accrued Dec. 31, 1946	Total Charges	Balances Unexpended to 1947
Payrolls	Bills					
\$51,282.67	\$19,287.96	\$1,346.61	\$27,089.85	\$4.06	\$47,728.48	\$3,554.19
75,821.32	24,543.60	1,764.63	28,425.31	606.68	55,340.22	20,481.10
84,078.87	17,114.54	31,204.47	35,052.52	.....	83,371.53	707.34
200,000.00	.....	7,152.72	.....	.....	7,152.72	192,847.28
73,544.58	15,679.84	3,947.16	5,112.90	.....	24,739.90	48,804.68
40,000.00	.....	.....	.....	.....	.....	40,000.00
108.94	.....	.....	.....	.....	.....	108.94
19,985.00	2,971.57	3,128.68	2,157.84	342.50	8,600.59	11,384.41
17,077.50	.....	17,000.50	.....	.....	17,000.50	77.00
100,000.00	1,063.16	3,023.04	372.25	176.71	4,635.16	95,364.84
.16	.....	.....	.16	.....	.16	.....
2,198.22	.....	.....	.....	.....	.....	2,198.22
309.79	.....	.....	309.79	.....	309.79	.....
3.99	.....	.....	3.99	.....	3.99	.....
13,313.94	9,181.72	2,474.16	.....	425.00	12,080.88	1,233.06
10,000.00	225.87	2,495.70	.....	166.89	2,888.46	7,111.54
72.45	.....	.....	.....	.....	.....	72.45
153.96	.....	20.00	.....	.....	20.00	133.96
150,000.00	.....	58,030.26	.....	192.20	58,222.46	91,777.54
697.45	.....	.....	.....	.....	.....	697.45
549.43	.....	.....	.....	.....	.....	549.43
4,304.86	.....	.....	.....	.....	.....	4,304.86
25,000.00	.....	.....	.....	.....	.....	25,000.00
143.80	.....	.....	143.80	.....	143.80	.....
10,143.80	.....	10,112.50	.....	.....	10,112.50	31.30
148,169.98	.....	77,080.94	51,797.90	7,445.00	136,323.84	11,846.14
1,267.18	.....	.....	.....	.....	.....	1,267.18
112.25	.....	.....	.....	.....	.....	112.25
1,710.63	.....	1,710.63	.....	.....	1,710.63	.....
299.36	.....	.....	.....	.....	.....	299.36
7,510.00	.....	498.00	.....	400.00	898.00	6,612.00
6,000.00	.....	.....	.....	.....	.....	6,000.00
<u>\$1,043,860.13</u>	<u>\$90,068.26</u>	<u>\$220,990.00</u>	<u>\$150,466.31</u>	<u>\$9,759.04</u>	<u>\$471,283.61</u>	<u>\$572,576.52</u>

EXHIBIT
CITY OF

STATEMENT OF APPROPRIATION—
For the Fiscal Year
REVENUE

	Departmental Appropriation Distribution	Cash Credits	Transfers From Bond Issues	Inter- Departmental Transfers
Administration	\$5,000.00	.....	.....	\$12,922.66
Highway Maintenance	105,000.00	\$4,755.80	\$13,886.70	.....
Sewer Maintenance	25,000.00	207.41	14,481.34	.....
Refuse Disposal	250,000.00	77.46	.....	383.50
Street Cleaning	115,000.00	.....	.....	.....
Engineering Department	20,000.00	.....	739.68	.....
Vacations and Holidays	40,000.00	.....	.....	.....
Sick Leave	25,000.00	.....	.....	.....
Gravel Bank .....	.....	97.25	34,580.17	18,577.19
Transportation Equipment and Supplies .....	.....	719.27	83,369.16	112,715.50
Totals	<u>\$585,000.00</u>	<u>\$5,857.19</u>	<u>\$147,057.05</u>	<u>\$144,598.85</u>
Departmental Appropriation Unexpended December 31, 1946 .....	.....	.....	.....	.....

SEWERS—REV

	Unexpended Balances January 1, 1946			
New Sewers—Miscellaneous	\$9,178.59	.....	.....	.....
New Sewers—Titus Avenue	4,200.00	.....	.....	.....
New Sewers—West Rosemont Avenue	5,800.00	.....	.....	.....
Totals	<u>\$19,178.59</u>	.....	.....	.....

I

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1946

ACCOUNTS

Total Credits	Expenditures Payrolls	Bills	Inter-Departmental Transfers	Total Charges	Department Appropriation Unexpended	Balances Over-expended
\$17,922.66	\$13,912.31	\$1,789.86	\$456.96	\$16,159.13	\$1,763.53	.....
123,642.50	58,547.72	6,406.17	45,220.88	110,174.77	13,467.73	.....
39,688.75	21,226.61	1,572.15	6,363.59	29,162.35	10,526.40	.....
250,460.96	182,602.65	19,445.24	47,730.37	249,778.26	682.70	.....
115,000.00	69,893.21	23,727.57	18,317.50	111,938.28	3,061.72	.....
20,739.68	16,291.03	280.92	1,326.61	17,898.56	2,841.12	.....
40,000.00	37,814.48	.....	1,476.85	39,291.33	708.67	.....
25,000.00	21,827.64	.....	847.62	22,675.26	2,324.74	.....
53,254.61	19,262.03	17,006.64	17,021.40	53,290.07	.....	\$35.46
196,803.93	59,838.53	162,466.05	1,642.26	223,946.84	.....	27,142.91
<u>\$882,513.09</u>	<u>\$501,216.21</u>	<u>\$232,694.60</u>	<u>\$140,404.04</u>	<u>\$874,314.85</u>	<u>\$35,376.61</u>	<u>\$27,178.37</u>
.....	.....	.....	.....	.....	27,178.37	.....
.....	.....	.....	.....	.....	<u>\$8,198.24</u>	.....

ENUE ACCOUNTS

\$9,178.59	\$5,653.17	\$757.19	\$2,768.23	\$9,178.59	.....
4,200.00	2,184.03	517.62	1,130.51	3,832.16	\$367.84
5,800.00	869.43	.....	296.07	1,165.50	4,634.50
<u>\$9,178.59</u>	<u>\$8,706.63</u>	<u>\$1,274.81</u>	<u>\$4,194.81</u>	<u>\$14,176.25</u>	<u>\$5,002.34</u>

EXHIBIT I—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
AUDITOR'S LEDGER WITH HIGHWAY
DEPARTMENT LEDGER
At at December 31, 1946
REVENUE ACCOUNTS

	Auditor's Ledger	Depart- mental Ledger	Difference Over or *Short
Credits:			
Appropriation	\$525,000.00	\$525,000.00	
Additional Appropriation	60,000.00	60,000.00	
Cash and Other Credits (Net) ..	6,234.70	5,857.19	(1)\$377.51*
Transfers Bond Issue	151,251.86	147,057.05	(2)4,194.81*
Interdepartmental Transfers ...	.....	144,598.85	(2)144,598.85
	<u>\$742,486.56</u>	<u>\$882,513.09</u>	<u>\$140,026.53</u>
Debits: (Cash and Accrual)			
Payrolls (Cash) .....\$488,248.19			
Payrolls (Accrual) ... 12,968.02	\$501,216.21	\$501,216.21	
Bills (Cash) .....\$216,110.21			
Bills (Accrual) 16,584.39	232,694.60	232,694.60	
Interdepartmental Transfers ....	.....	140,404.04	(2)140,404.04
	<u>\$733,910.81</u>	<u>\$874,314.85</u>	<u>\$140,404.04</u>
Unexpended Balance Dec. 31, 1946	<u>\$8,575.75</u>	<u>\$8,198.24</u>	<u>\$377.51</u>

Note: Differences Explained

- (1) Auditor Credited Highway Department with Accounts Receivable Charged in 1946 \$5,875.82
Department credited itself with Cash Collections on Accounts Receivable... 5,498.31
Difference \$377.51
- (2) Interdepartmental Transfers.

EXHIBIT J
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS—HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1946
NON-REVENUE ACCOUNTS

	Balances From 1945	Current Appropriation	Cash Receipts	Credit Transfers	Total Credits	Payrolls	Expenditures Bills	Transfers	Total Charges	Balances to 1947
New Sewers—Miscellaneous	\$531.37	\$75,000.00	\$289.95	.....	\$75,821.32	\$25,150.28	\$1,764.63	\$28,425.31	\$55,340.22	\$20,481.10
New Sewers — Pickering Street	108.94	.....	.....	.....	108.94	.....	.....	.....	.....	108.94
New Sewers — Rockland Avenue .....	.....	40,000.00	.....	.....	40,000.00	.....	.....	.....	.....	40,000.00
New Equipment	18,731.22	125,000.00	4,438.76	.....	148,169.98	.....	84,525.94	51,707.90	136,323.84	11,846.14
Cemetery Brook — Sewer Project	48,544.58	25,000.00	.....	.....	73,544.58	15,679.84	3,947.16	5,112.90	24,739.50	48,804.68
Highway Resurfacing	1,127.35	80,000.00	.....	\$2,951.52	84,078.87	17,114.54	31,204.47	35,052.52	83,371.53	707.34
Highway Resurfacing — Mill Yard	19,985.00	.....	.....	.....	19,985.00	2,971.57	3,471.18	2,157.84	8,600.59	11,384.41
Highway Resurfacing — Post War State Aid	77.50	17,000.00	.....	.....	17,077.50	.....	17,000.50	.....	17,000.50	77.00
Highways—New	79.98	50,000.00	1,202.69	.....	51,282.67	19,287.96	1,350.67	27,089.85	47,728.48	3,554.19
New Garage .....	.....	200,000.00	.....	.....	200,000.00	.....	7,152.72	.....	7,152.72	192,847.28
Amoskeag and Other Bridges	.....	100,000.00	.....	.....	100,000.00	1,063.16	3,199.75	372.25	4,635.16	95,364.84
Totals	\$89,185.94	\$712,000.00	\$5,931.40	\$2,951.52	\$810,068.86	\$81,267.35	\$153,617.02	\$150,008.57	\$384,892.94	\$425,175.92

EXHIBIT J—SCHEDULE 1

CITY OF MANCHESTER

COMPARATIVE STATEMENT

AUDITOR'S LEDGER WITH HIGHWAY
DEPARTMENT LEDGER

As at December 31, 1946

NON-REVENUE ACCOUNTS

	Auditor's Ledger	Depart- mental Ledger
Credits:		
Balances Carried from 1945	\$89,185.94	\$89,185.94
Current Appropriation	712,000.00	712,000.00
Cash Receipts and Transfers	8,882.92	8,882.92
	<u>\$810,068.86</u>	<u>\$810,068.86</u>
Debits:		
Payrolls—Cash	\$80,660.67	
Payrolls—Accrual	606.68	
	<u>\$81,267.35</u>	<u>\$81,267.35</u>
Bills—Cash	\$145,648.75	
Bills—Accrual	7,968.27	
	<u>153,617.02</u>	<u>153,617.02</u>
Transfers	150,008.57	150,008.57
	<u>\$384,892.94</u>	<u>\$384,892.94</u>
Balances Carried to 1947	\$425,175.92	\$425,175.92

EXHIBIT K
CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
For the Years 1933 to 1946 Inclusive

Year	Net Taxable Valuation	State (School per Capita)	Tax Rate per \$1,000 Assessed Valuation		Total	Tax Levy
			County	City		
1933	\$93,277,708.00	\$2.37	\$3.03	\$22.60	\$28.00	\$2,610,219.02
1934	95,868,758.00	2.52	2.40	23.58	28.50	2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23

As at December 31, 1946

Taxes Due and Payable:

On or before September 1.

Taxes Delinquent:

After September 1.

Penalty for Delinquency:

Cost after September 1 \$.20

Interest after December 1 8%

Discount:

1% before July 22.

Lien on Property:

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment."

Chapter 80, Section 17 of Public Laws.

Tax Limitation:

"The City of Manchester shall not become indebted in the amount exceeding five per cent on the last preceding valuation for the assessment of taxes on the polls and taxable property thereon."

Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

Present Debt Limitation: \$4,696,471.65

Present Debt: \$3,324,000.00

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TWENTY-SEVENTH

ANNUAL REPORT

of the

CITY OF MANCHESTER

NEW HAMPSHIRE



For the Fiscal Year Ending December 31, 1947

MANCHESTER CITY GOVERNMENT

1947

Mayor

JOSAPHAT T. BENOIT Office, City Hall
Chosen at election in November, 1945. Salary, \$5,000 per annum.

Mayor's Secretary

Madeline A. Gladu Office, City Hall
Appointed by the Mayor. Salary, \$2,130 per annum.

Aldermen

Ward 1. Robert S. Perkins
Ward 2. David F. Lindahl
Ward 3. Thomas J. Enright
Ward 4. John J. Hartnett
Ward 5. George T. Healy
Ward 6. William J. Booth
Ward 7. Peter R. Poirier
Ward 8. Armand H. LeMarier
Ward 9. James E. Hannon
Ward 10. Louis J. Head
Ward 11. Elmer D. Roukey
Ward 12. Edward T. Martel
Ward 13. Bruno Therrien
Ward 14. Roger J. Crowley

*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen LeMarier, Crowley, Lindahl.
 Bills on Second Reading—Aldermen Hartnett, Poirier, Lindahl.
 Cemeteries—Aldermen Perkins, Lindahl, Enright, Hannon, LeMarier.
 City Planning—Aldermen Crowley, Hartnett, Martel.
 Claims—Aldermen Roukey, Healy, Therrien.
 Enrollment—Aldermen Healy, Martel, Lindahl.
 Finance—The Mayor, Aldermen Perkins, Hartnett, Booth, Poirier, Head, Therrien, Crowley.
 Lands and Buildings—Aldermen Martel, LeMarier, Booth.
 Licenses—Aldermen Hartnett, Hannon, Martel.
 Lighting Streets—Aldermen Poirier, Healy, Crowley.
 Streets and Sewers—Aldermen Hannon, Head, LeMarier.
 Board of Recreation—Aldermen Poirier, Hannon.
 Minor Offices—Aldermen Roukey, Enright, Therrien.
 Radio—Aldermen Enright, Head, Roukey.
 Special Tax Committee—Aldermen Booth, Roukey, Healy.

* First named Chairman.

Finance Commission

Joseph H. Laflamme Term expires January, 1948
 Leon H. Rice, Clerk Term expires January, 1949
 Charles V. Kimball, Chairman Term expires January, 1950
 Appointed by Governor for a term of three years.

City Auditor

Armand E. Tetu Office, City Hall
 Appointed by the Mayor and confirmed by Board of Aldermen in
 January annually. Salary, \$3,190 per annum.

City Treasurer

James P. Bourne Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Salary, \$3,300 per annum.

Collector of Taxes

J. Charles Durette Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Term begins June 1. Salary, \$3,190 per annum.

Custodian of Deeded Property

J. Charles Durette Office, City Hall
Term begins June 1. Salary, \$600 per annum.

Assessors

Michael J. Healy, Chairman Term expires January, 1953
Gerard E. Croteau Term expires January, 1951
Charles W. Partridge Term expires January, 1949

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$3,600; Members of Board, \$3,300 per annum.

City Solicitor

*Joseph J. Betley The Central Building
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$2,050 per annum.

* Resigned. Henry P. Sullivan, successor.

City Clerk

Michael J. Quinn Office, City Hall
 Elected by the Board of Mayor and Aldermen in January biennially.
 Salary, \$3,800 per annum.

Superintendent of Public Buildings

William Cullity Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$3,500 per annum. Term expires April, 1951.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1950
 Harry R. Bennett Term expires May, 1949
 Michael E. Ahern, Clerk Term expires May, 1948

Appointed by the Mayor and Confirmed by Board of Aldermen in April
 for a term of three years. Salary: Members of Board, \$400 per annum;
 Clerk of Board, \$750 per annum.

Police Commission

Allan M. Wilson, Chairman Term expires September, 1950
 John F. County, Clerk Term expires September, 1948
 Gerard A. Hamel Term expires September, 1949

Appointed by the Governor for a term of three years. Salary:
 Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

James F. O'Neil Office at Police Station
 Appointed by Commissioners. Salary, \$6,000 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$3,800 per annum
 William L. Phinney, Associate Salary, \$1,800 per annum

Appointed by Governor. Term until 70 years of age.

Robert P. Bingham, Clerk Salary, \$1,800 per annum
 Joseph McCormack, Chief Probation Officer Salary, \$3,080 per annum
 Frank Lamarre, Probation Officer Salary, \$2,860 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

Zephire Ledoux, Clerk Term expires May, 1948
 John C. Horan, Chairman Term expires May, 1950
 Arthur B. Colby Term expires May, 1949

Appointed by the Mayor and confirmed by Board of Aldermen in April
 for a term of three years. Salary: Clerk, \$150 per annum; Members of
 Commission, \$100 per annum.

Chief Engineer

*Aubrey G. Robinson Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$4,550 per annum.

* Resigned. G. Napoleon Guevin, successor.

Deputy Chief Engineers

William Gray	Salary, \$3,400 per annum
John H. O'Malley	Salary, \$3,500 per annum
Ephraim Gendron	Salary, \$3,500 per annum
Elected by Board of Fire Commissioners.	

Sealer of Weights and Measures

C. Edward Bourassa	Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary, \$2,750 per annum.	

Board of Health

Jules O. Gagnon, M. D., Clerk	Term expires February 1, 1948
James J. Powers, M. D., Chairman	Term expires February 1, 1949
Catherine F. Lowe	Term expires February 1, 1950

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, \$200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M. D.	Salary, \$4,500 per annum
Appointed by Board of Health.	

Board of Examiners of Plumbers

Leon H. Goulet, (Master)	Term expires January 1, 1951
Hugh Taylor, (Journeyman)	Term expires January 1, 1951
Raymond T. Moran, (Inspector)	Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, two Members for a term of Five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

Raymond T. Moran, Chairman

John E. Lally, Clerk

City Physician

Lucien P. Guay, M. D. Office, 176 Wilson Street

Elected by vote of the Board and Aldermen in January.

biennially. Salary, \$1,800 per annum.

Department of Highways

Joseph Dallaire Term expires January, 1948

Warren A. Bodwell, Chairman Term expires January, 1949

Philip W. Sheridan, Clerk Term expires January, 1950

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Members of Board, \$200 per annum.

Surveyor

Romeo F. Dusseault Office, City Hall

Elected by the Commissioners of Department of Highways.

Salary, \$5,800 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall

Elected biennially at municipal election. Salary, \$3,700 per annum.

SCHOOL DEPARTMENT

School Committee

Josaphat T. Benoit, Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks

Ward 2. Henry W. N. Bennett, M. D.

Ward 3. Kenneth G. Moore

Ward 4. James F. Berry

Ward 5. Charles A. Hunt

Ward 6. Timothy F. Landregan

Ward 7. Edmund J. LaBore

Ward 8. Leonello Breton

Ward 9. Lionel E. Plante

Ward 10. Frank L. McAllister,
Vice-Chairman of the Board

Ward 11. Patrick J. Sullivan

Ward 12. Albert G. Miville

Ward 13. Edgar F. Geoffrion

Ward 14. Robert J. Jobin

Chosen at the election in November, 1945, for a term of two years.

Salary, \$100 per annum.

J. Leo Dery Clerk of the Board

Appointed biennially by the Board. Salary, \$1,050 per annum.

Superintendent of Schools

*Austin J. Gibbons Office, 88 Lowell Street

Term expires July 1, 1950. Salary, \$7,400 per annum. \$5,400 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

* Resigned. Austin J. McAffrey, successor.

Assistant Superintendent

Augusta M. Nichols Term expires July 1, 1948

Nominated by members of School Board and elected by State Board of Education. Salary, \$4,500 per annum. \$2,500 paid by the City of Manchester, \$2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Josaphat T. Benoit, Mayor, ex-officio

Wilfred J. Lessard	Term expires October 1, 1950
Aretas B. Carpenter	Term expires October 1, 1951
Samuel P. Hunt	Term expires October 1, 1952
Maurice F. Devine	Term expires October 1, 1953
William J. Starr	Term expires October 1, 1954
Mrs. Mary C. Manning	Term expires October 1, 1948
W. Parker Straw	Term expires October 1, 1949
Board of seven trustees, one of which is elected annually by Board of Mayor and Alderman and Board of Trustees for a term of seven years.	

Librarian

Caroline B. Clement	Salary, \$3,500 per annum
Elected by the Trustees of Library,	

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

Albert J. Procourt, Chairman	Term expires January, 1950
D. Frank Shea, Clerk	Term expires January, 1951
Charles A. Burke	Term expires January, 1952
Murray H. Towle	Term expires January, 1953
Arthur H. St. Germain	Term expires January, 1943
*J. Brodie Smith	Term expires January, 1949

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum. Chairman, \$400; Clerk, \$400 per annum.

* Deceased. Charles B. McLaughlin, successor.

Superintendent of Water Works

Percy A. Shaw	Office, Old Court House, West Merrimack Street
Chosen by Water Commissioners annually. Salary, \$6,000 per annum.	

Assistant Superintendent

James A. Sweeney	Salary, \$4,260 per annum
------------------------	---------------------------

Trustees Board of Recreation and Aviation

Edward T. Flanagan, Clerk	Term expires March 1, 1948
Peter R. Poirier	Term expires January 1, 1948
James E. Hannon	Term expires January 1, 1948
James F. O'Neil, Chairman	Term expires March 1, 1949
Arthur F. Boisseau	Term expires March 1, 1950

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk, \$200 per annum.

City Planning Board

Josaphat T. Benoit, Mayor, ex-officio member
 John J. Hartnett, Alderman, ex-officio member
 Edward T. Martel, Alderman, ex-officio member
 Roger J. Crowley, Alderman, ex-officio member

Albina S. Martel, Clerk	Term expires April 1, 1949
Joseph P. O'Brien	Term expires April 1, 1950
Romeo Champagne	Term expires April 1, 1951
Edward T. McShane	Term expires April 1, 1952
William F. Howes, Chairman	Term expires April 1, 1953

Established by ordinance, December 3, 1946. Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years, Mayor and three members of the Committee on City Planning of the Board of Mayor and Aldermen to service ex-officio.

Board of Adjustment

Joseph P. King	Term expires March 1, 1948
Adrian D. Manseau, Chairman	Term expires March 1, 1949
John Joseph Lacey, Clerk	Term expires March 1, 1950
Arthur F. Vytal, Records Clerk	Term expires March 1, 1951
Sylvester J. Foley	Term expires March 1, 1952

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$100 per annum. Clerk of records, \$300.

Trustees of Cemeteries

Arthur E. Card	Term expires January, 1948
John H. Rice	Term expires January, 1948
Wilfred J. LeBlanc	Term expires January, 1949
Mary C. Manning	Term expires January, 1949
William D. Kanteres	Term expires January, 1950
Arthur J. Sullivan	Term expires January, 1950
Agnes T. Bryson	Term expires January, 1951
Harold M. Worthen	Term expires January, 1951
Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.	

Superintendent of All Cemeteries

Guy H. Erskine	Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary, \$3,800 per annum.	

Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, ex-officio

Norwin S. Bean, Clerk	Term expires January, 1950
Harry L. Additon	Term expires January, 1955
Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.	

James P. Bourne	Salary, \$900 per annum
-----------------------	-------------------------

City Weigher

*Michael J. Fahey	Office, City Scales, Franklin Street
Elected by vote of Board of Mayor and Aldermen in January, biennially.	
Salary, \$1,800 per annum.	

* Deceased. Maurice J. Bresnahan, successor.

Inspector of Petroleum

Michael J. Dwyer Office, 352 Pearl Street
 Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Peter J. Hampston, Chairman Term expires April 1, 1948
 Harold J. Phelan Term expires April 1, 1952
 Mrs. Elliot C. Lambert, Clerk Term expires April 1, 1951
 David A. Lamontagne Term expires April 1, 1950
 Joseph Brouillard Term expires April 1, 1949

One member appointed annually by the mayor in the month of March
 for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$3,600 annually.

Art Commission

Maude Briggs Knowlton, Chairman Term expires October 1, 1948
 *Fred W. Lamb, Clerk Term expires October 1, 1947
 Francoise Trudel Bourcier Term expires October 1, 1949

Appointed by the Mayor and confirmed by the Board of Aldermen in
 September for a term of three years.

* Deceased. Frank O. Spinney, successor.

Selectmen

WARD 1

Roger E. LeBlanc

James Pettigrew

J. Walker Wiggin

WARD 2

Andrew S. Fantom

William J. Gauthier

Roland R. Tessier

WARD 3

Denis Horan

Joseph A. Nerbonne

James B. Reagan

WARD 4

John R. Costello

Emile Toupin

Francis P. O'Connell

WARD 5

Stanley J. Rogala

Lawrence B. Mahoney

John F. Shea

WARD 6

John D. Ainger

Walter S. Peltak

Edward J. Harlan

WARD 7

John M. Fitzgerald

Charles J. LeClerc

Joseph C. Gaumont

WARD 8

Edward Champagne

William T. Mara, Jr.

Michel A. Cote

WARD 9

Leo O. Boisvert

Michael J. Fahey

George Duhamel, Jr.

WARD 10

J. Russell Maes

George I. Van Vliet

Frank A. Smith

WARD 11

Joseph P. Lyons

George H. Lambert

Harry A. Wade

WARD 12

Hilarion Plaisance

Raoul J. Lalumiere

Everett T. Provencher

WARD 13

Rolland L. Chapdelaine

Lucien N. Paquette

Arthur E. Thibodeau

WARD 14

Kalil Attalla

Harry J. Moran

Willibert Gamache

Moderators

- Ward 1. Ralph E. Langdell
- Ward 2. Charles H. Barnard
- Ward 3. Thomas E. Sheehan
- Ward 4. Walter J. Burke
- Ward 5. Jeremiah B. Healy
- Ward 6. William F. Barrett
- Ward 7. Harold T. Laughlin
- Ward 8. Walter J. Labore
- Ward 9. Edward W. Morris
- Ward 10. Gordon M. Broadhead
- Ward 11. Hubert T. Carroll
- Ward 12. Emile L. Poirer
- Ward 13. Robert Allard
- Ward 14. Michael P. Wedick

Salary, \$15 for each election or primary.

Ward Clerks

- Ward 1. John W. Leeman
- Ward 2. Wilfred LaChance
- Ward 3. John E. Lally
- Ward 4. John R. Cummings
- Ward 5. Thomas E. Linehan
- Ward 6. John J. Bresnahan
- Ward 7. Francis J. Heroux
- Ward 8. Adelard J. Pelissier
- Ward 9. Ernest J. Gladu
- Ward 10. Thomas Parkinson, Jr.
- Ward 11. Harry A. Wade
- Ward 12. Ernest G. April
- Ward 13. Paul H. Daniel
- Ward 14. Charles W. Knee

Salary, \$95.00 per term.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

BRIDGES				
	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	\$150,000.00
Cohas Brook Bridge	7,000.00
Elm Street Bridge	50,000.00
Goffs Falls Bridge, Brown Avenue	3,500.00
Granite Street Bridge	200,000.00
Granite Street Bridge, end of Parker Street	6,000.00
Kelley Street Bridge	115,000.00
Notre Dame Bridge	800,000.00
Print Works Bridge, Granite Street	15,000.00
Proctor Avenue Bridge	4,000.00
Queen City Bridge	900,000.00
Second Street Bridge	60,000.00
South Main Street Bridge	40,000.00
Totals	\$2,350,500.00

CITY CEMETERIES				
	Lands	Buildings	Equipment	Total
Amoskeag Cemetery, Goffstown Road	\$1,100.00	.....	.....	\$1,100.00
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young-Sunnyside	1,000.00	.....	.....	1,000.00
Merrill Cemetery, Huse Road	200.00	.....	.....	200.00
Pine Grove Cemetery, Brown Avenue	444,760.00	\$83,890.00	.....	\$528,650.00
Piscataquog Cemetery, Milford-Bowman Streets	7,500.00	.....	.....	7,500.00
Squoag Cemetery, Bowman Street	850.00	.....	.....	850.00
Stowell Cemetery, Bodwell Road	7,975.00	.....	.....	7,975.00
Valley Cemetery, Pine Street	230,000.00	20,000.00	.....	250,000.00
Equipment and Supplies .....	.....	\$23,683.62	.....	23,683.62
Totals	\$694,455.00	\$103,890.00	\$23,683.62	\$822,028.62

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

FIRE STATIONS				
	Lands	Buildings	Equipment	Total
Candia Road, Hose House .....	.....	\$800.00	.....	\$800.00
Central Station, Vine Street	\$25,250.00	140,000.00	\$71,067.00	238,317.00
Lake Avenue Engine House	3,500.00	32,000.00	23,700.00	61,200.00
Main Street Engine House	4,500.00	32,000.00	12,930.00	49,430.00
Mammoth Road Hose House, (not used)	2,850.00	1,250.00	.....	4,100.00
Nashua-Maple Streets Hose House	2,500.00	8,500.00	12,500.00	23,500.00
Rimmon Street Engine House	1,200.00	28,800.00	22,755.00	52,755.00
Riverside Hose, Front Street .....	.....	400.00	.....	400.00
Somerville Street Engine House	1,200.00	30,800.00	28,751.00	60,751.00
South Elm Street Engine House	880.00	6,100.00	12,150.00	19,130.00
South Main Street Engine House	1,200.00	30,000.00	10,322.00	41,522.00
Webster Street Engine House	2,650.00	30,000.00	22,845.00	55,495.00
Weston Street Engine House	1,500.00	21,000.00	11,515.00	36,015.00
Weston Street Drill Tower .....	.....	5,000.00	500.00	5,500.00
Fire Alarm Telegraph .....	.....	.....	126,684.00	126,684.00
Massabesic Volunteer Co. ....	.....	.....	1,380.00	1,380.00
Totals	\$47,320.00	\$368,650.00	\$361,099.00	\$778,069.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

SCHOOLS					Buildings	Books	Equipment	Totals
		Lands						
Administration Building, Lowell-Chestnut Streets		\$10,000.00			\$20,000.00		\$7,905.00	\$37,905.00
Amoskeag School, Front Street		900.00			20,000.00	\$2,085.00	1,078.00	24,063.00
Ash Street School, Bridge-Maple Streets		21,800.00			57,000.00	3,750.00	4,055.00	86,605.00
Bakersville School, Elm-Queen City Avenue		9,000.00			100,000.00	4,542.00	5,495.00	119,037.00
Brown School, Amory-Alsace Streets		7,800.00			52,000.00	3,411.00	2,455.00	65,666.00
Central High School, Concord-Beech Streets		29,700.00			320,300.00	56,966.00	50,000.00	456,966.00
Chandler School, Concord-Ashland Streets		5,540.00			50,000.00	4,045.00	2,187.00	61,772.00
Corey Manual Training School, 250 Concord Street		2,125.00			9,875.00			12,000.00
Crystal Lake School, Bodwell-Corning Roads		100.00			1,550.00			1,650.00
Franklin Street School, Franklin Street		24,000.00			273,800.00	4,241.00	8,560.00	310,601.00
Goffs Falls School, Brown Avenue		2,000.00			28,000.00	1,176.00	1,123.00	32,299.00
Hallsville School, Jewett-Hayward Streets		4,400.00			59,200.00	4,700.00	5,158.00	73,458.00
Harvey District School, South Willow Street		100.00			12,000.00	825.00	594.00	13,519.00
Highland School, Titus Avenue		3,915.00			70,000.00	3,538.00	2,508.00	79,961.00
Lincoln Street School, Merrimack-Lincoln Streets		20,000.00			57,000.00	4,417.00	3,244.00	84,661.00
Maynard School, Merrimack-Union Streets		9,000.00			75,000.00	3,525.00	3,803.00	91,328.00
Parker School, South Main Street		6,000.00			40,000.00	2,850.00	3,280.00	52,130.00
Pearl Street School, Pearl Street		4,260.00			25,000.00	1,617.00	1,666.00	32,543.00
Practical Arts High School, Concord Street		32,780.00			948,000.00			980,780.00
Rimmon School, Dubuque-Amory Streets		4,150.00			35,000.00			39,150.00
Spring Street School, Spring Street		11,550.00			25,000.00			36,550.00
Stark District School, River Road		500.00			1,800.00			2,300.00
Straw School, Chestnut Street		16,200.00			45,000.00	3,392.00	3,136.00	67,728.00
Varney School, Bowman-Varney Streets		8,560.00			50,000.00	3,957.00	3,807.00	66,324.00
Webster Mills School, Island Pond Road		100.00			700.00			800.00
Webster School, (new) Elm-Bennington-Bay Streets		15,000.00			185,000.00	5,970.00	12,660.00	218,630.00
Webster Street School, Webster-Chestnut Streets		16,710.00			57,000.00			73,710.00
West Side High and								
Main Street Schools, Conant-Main Streets		16,680.00			583,320.00	17,600.00	16,106.00	638,342.00
West Side High, Land, Conant-Douglas Streets		25,890.00				2,321.00	2,315.00	25,890.00
Weston School, Hanover Street		3,500.00			55,000.00	1,673.00	1,225.00	61,398.00
Wilson School, Wilson-Auburn Streets		8,320.00			92,000.00	3,528.00	3,528.00	108,627.00
Youngsville School, Candia Road		2,000.00			53,000.00	2,262.00	4,165.00	61,427.00
Storehouse and Janitors' Supplies						150.00	7,900.00	8,050.00
Household Economics							18,450.00	18,450.00
Manual Training Equipment							48,751.00	48,751.00
Totals		\$322,580.00			\$3,401,545.00	\$143,792.00	\$225,154.00	\$4,093,071.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

PUBLIC BUILDINGS				Lands	Buildings	Equipment and Supplies	Total
Carpenter Memorial Library				\$71,400.00	\$328,600.00	\$461,441.75	\$861,441.75
Isolation Hospital				16,000.00	121,000.00	13,390.10	150,390.10
Golf Course				132,200.00	12,000.00	7,379.75	151,579.75
City Hall				350,000.00	110,000.00	.....	460,000.00
Mayor .....				.....	.....	1,451.46	1,451.46
Aldermen .....				.....	.....	650.00	650.00
Auditor .....				.....	.....	3,591.00	3,591.00
Treasurer .....				.....	.....	1,697.00	1,697.00
Parking Meters .....				.....	.....	1,598.00	1,598.00
Tax Collector .....				.....	.....	4,345.64	4,345.64
City Clerk .....				.....	.....	4,107.00	4,107.00
City Hall .....				.....	.....	2,188.15	2,188.15
Assessors .....				.....	.....	40,740.85	40,740.85
Board of Registrars .....				.....	.....	621.50	621.50
Department of Buildings .....				.....	.....	5,617.50	5,617.50
Charities Department .....				.....	.....	1,710.75	1,710.75
Highway Department .....				.....	.....	9,138.00	9,138.00
Board of Adjustment .....				.....	.....	337.75	337.75
Planning Board .....				.....	.....	647.82	647.82
Purchasing Department (not in use) .....				.....	.....	688.00	688.00
City Yards, Franklin-Granite-Valley Streets (includes incinerator)				153,000.00	171,000.00	428,588.50	752,588.50
Old Battery Building, Manchester Street				2,000.00	10,000.00	4,024.59	16,024.59
New Court House, Franklin Street				27,000.00	28,000.00	332.20	55,332.20
Health Department, Old Court House .....				.....	.....	2,407.33	2,407.33
Water Department (details given in separate report issued by Manchester Water Works) .....				.....	.....	5,965.25	5,965.25
Police Station				981,681.76	1,007,133.29	3,622,421.80	5,611,156.85
Public Scales				19,250.00	78,750.00	40,248.85	138,248.85
Scaler of Weights and Measures .....				.....	.....	542.40	542.40
.....				.....	.....	355.55	355.55
Totals				\$1,752,531.76	\$1,866,483.29	\$4,666,148.49	\$8,285,163.54

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

CITY OF MANCHESTER

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PARKS AND PLAYGROUNDS				
	Lands	Buildings	Equipment	Total
Bath House, Willow Rear	\$1,075.00	\$1,075.00
Cemetery Brook Park, Pine to Lincoln Streets	\$32,000.00	.....	.....	32,000.00
Crystal Lake Bath House, Bodwell Road	1,500.00	15,000.00	.....	16,500.00
Derryfield Park, Bridge Street	114,000.00	9,130.00	.....	123,130.00
Gossler Park, Blucher-Duhunpe Streets	10,000.00	.....	.....	10,000.00
Hanover Common, Hanover Street	99,000.00	.....	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue	5,000.00	.....	.....	5,000.00
Lafayette Park	45,200.00	14,800.00*	.....	60,000.00
Livingston Park and Swimming Pool	50,000.00	.....	.....	50,000.00
Manchester Athletic Field, Valley-Maple Streets	55,000.00	51,250.00	\$41,039.50	147,289.50
Merrimack Common, Elm Street	769,500.00	.....	.....	769,500.00
Park Common, Lake Avenue	78,900.00	.....	.....	78,900.00
Parker Common, Maple Street	11,400.00	.....	.....	11,400.00
Parker, Walter M. Playground, Marion-McGregor Streets	10,000.00	.....	.....	10,000.00
Prout Park, Young Street	22,300.00	.....	.....	22,300.00
Pulaski Park, Pine-Bridge Streets	49,000.00	.....	.....	49,000.00
Queen City Playground, Queen City Avenue	10,000.00	.....	.....	10,000.00
Recreation Grounds, Gofftown Road, Rear	35,000.00	.....	.....	35,000.00
Rock Rimonon Park and Swimming Pool	17,150.00	27,400.00	.....	44,550.00
Simpson Park, Notre Dame Avenue	18,000.00	10,000.00*	.....	28,000.00
Stark Park	66,000.00	615.00	.....	66,615.00
Stevens Park, Lake Avenue-Mammoth Road	11,000.00	.....	.....	11,000.00
Sweeney Park, South Main Street	20,900.00	.....	.....	20,900.00
Victory Park, Concord-Amherst Streets	183,000.00	.....	.....	183,000.00
Wagner Memorial Park, Prospect to Myrtle	16,500.00	.....	.....	16,500.00
West Side Park, Wheelock Street	8,585.00	.....	.....	8,585.00
Public Comfort Station, Merrimack Common .....	.....	.....	.....	.....
Smth Tower, Smyth Road	1,200.00	15,000.00	210.00	15,210.00
Soldiers' Monument, Concord Common .....	.....	2,300.00	.....	2,300.00
Soldiers' Monument, Hanover Common .....	.....	32,500.00	.....	32,500.00
Soldiers' Monument, Merrimack Common .....	.....	4,500.00	.....	4,500.00
Soldiers' Monument, Merrimack Common .....	.....	25,000.00	.....	25,000.00
Soldiers' Monument, Pulaski Park .....	.....	35,000.00	.....	35,000.00
Soldiers' Monument, Sweeney Park .....	.....	4,000.00	.....	4,000.00
Parks and Commons, Supplies and Equipment on hand ..	.....	.....	43,765.56	43,765.56
Totals	\$1,734,135.00	\$297,570.00	\$85,015.06	\$2,116,720.06

* Denotes improvements.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1947

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 2, Blodget Street	\$4,500.00	\$3,500.00	.....	\$8,000.00
Ward 5, Lake Avenue	1,500.00	5,000.00	.....	6,500.00
Ward 11, Clinton Street	700.00	4,300.00	.....	5,000.00
Manchester Airport, Woodlawn Avenue	21,860.00	55,300.00	.....	77,160.00
Property Deeded to City for Non-Payment of Taxes	62,654.00	2,535.00	.....	65,189.00
Vacant Lands	7,881.00	.....	.....	7,881.00
Totals	\$99,095.00	\$70,635.00	.....	\$169,730.00

GENERAL SUMMARY				
	Lands	Buildings	Books	Equipment
City Bridges	\$2,350,500.00	.....	.....	.....
City Cemeteries .....	.....	.....	.....	.....
Fire Stations .....	.....	.....	.....	.....
Schools .....	.....	.....	.....	.....
Public Buildings .....	.....	.....	.....	.....
City Parks and Playgrounds .....	.....	.....	.....	.....
Miscellaneous .....	.....	.....	.....	.....
Totals	\$2,350,500.00	\$143,792.00	\$5,361,100.17	\$18,614,282.22

CITY OF MANCHESTER

NEW HAMPSHIRE

AUDIT REPORT

For the Year Ended December 31, 1947



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, N. H.

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DECEMBER 31, 1947

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October 15, 1948

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire.*

GENTLEMEN :

Complying with your instructions, I have made an examination of the accounts and records of the City of Manchester for the year ended December 31, 1947 and submit herewith my report comprising exhibits, supporting schedules and comments.

SCOPE OF AUDIT

The examination for the year under review was conducted by means of analyses, verification and independent corroborations, followed through by departments and substantiated by examination of the Financial Resolutions. I examined or test checked such records and other supporting evidence by methods and to the extent I deemed appropriate. Independent verification was obtained on a substantial number of outstanding taxes and water accounts receivable. Amplification of the scope of audit appears in the comments under each subject.

The general books of the City are kept on a cash-accrual basis. Except for the taxes and the accounts receivable, the books during the year reflect cash receipts and disbursements, but as at December 31, 1947 the unpaid departmental commitments are recorded to reflect the outstanding liabilities with corresponding charges to the departments.

BALANCE SHEET—REVENUE ACCOUNTS—EXHIBIT A

The financial condition of the City of Manchester as at the close of business December 31, 1947 is reflected in the Balance Sheet—Revenue Accounts. Separate balance sheets for the Non-Revenue Accounts, General Indebtedness, and Trust and Investment Funds are embodied in the report under their respective heads.

Cash on Hand and in Banks \$661,068.69

The Cash on Hand in the office of the City Treasurer was verified by count during the audit and reconciled to December 31, 1947. The Cash in the Banks was reconciled to the bank statement and the balances confirmed directly to me by the various depositories.

Cash on Hand in the custody of the several department officials was verified during the course of my examination and reconciled to December 31, 1947.

The cash reconciliation includes both Revenue and Non-Revenue accounts as there is no segregation of these items in the City Treasurer's office. It is to be noted that \$613,584.75 of the revenue cash is the Free Cash Balance available for City purposes and the remaining \$46,579.10 is held by the City in the capacity of a trustee.

Taxes Receivable \$220,599.18

The unpaid balances in the tax ledger account for the various years were listed as at May 31, 1948 and the variances with the control are shown on Exhibit A—Schedule 2.

The activity in the accounts of the levies of the various years is also shown on this schedule. The tax warrants and abatements issued during the year were examined for proper authorization and were checked to the controlling accounts as well as test checked to the ledger accounts. A substantial number of unpaid taxes were circularized by direct correspondence during the audit.

Tax Titles \$1,446.17

Tax Deeds \$11,229.57

A listing of the above accounts was in agreement with the controlling amounts in the Tax Collector's and City Auditor's office. Letters of verification were sent to all the accounts in the Tax Titles as at May 31, 1948. The above represents property acquired because of the nonpayment of taxes.

Departmental Accounts Receivable \$6,962.03

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the accounts. Exhibit A—Schedule 4 details the activity for the year and Schedule 4A ages the accounts. A greater effort should be made to collect the past-due accounts and the uncollectible ones charged off, as they represent a questionable asset.

Accounts Receivable—Water Works \$64,672.81

The Accounts Receivable in the Water Works were examined as at June 11, 1948 and reconciled to December 31, 1947. Requests for confirmation were sent to all of the outstanding accounts to which a substantial number replied in concurrence. Exhibit A—Schedule 5 summarizes the activity of this department.

Cash on hand in the amount of \$554.84 as at December 31, 1947 not deposited with the City Treasurer is shown on the Balance Sheet as Cash in the Hands of City Officials.

Investments—Water Works \$153,967.61

The detail on the above is shown on Schedule 5A. The bonds are held by the City Treasurer and were verified by inspection. The cash in the bank was verified by examination of the pass books and confirmed directly by the depository.

The investment is made in accordance with the provisions of the Public Laws of 1943, Chapter 160 and is reserved for future construction.

Current Debt \$151,871.04

The outstanding liability as at December 31, 1947 of the various departments as shown on Exhibit A—Schedule 6 is reflected in the above item.

All entries in the Temporary Loan account recording Tax Anticipation Notes as well as the cancelled notes paid during the year were examined.

Revenue Appropriation Balances \$34,557.31

Exhibit G details this account which represents the amount carried forward to the year 1948.

Water Revenue \$64,672.81

The uncollected accounts receivable of the Water Works reserved for their appropriation when collected is reflected by this amount.

Water Department Reserve for Construction \$153,967.61

This is an offset to the Water Works Investment Account shown on the Asset side of the Balance Sheet.

Revenue of 1947 and Prior Years \$664,998.37

The accumulated surplus as at December 31, 1947 is reflected in the above caption. Exhibit A—Schedules 7, 7A and 7B set forth the details of the account for the year under review.

In view of the growth of the surplus, it would seem advisable to include a part of the unappropriated surplus available during the subsequent twelve months as a resource for Budgetary Appropriations. However, only the amount in excess of requirements for working capital should be appro-

apropriated and then only as part of the Budgetary Credits when the budget is prepared.

Schedule 7A shows the Budgetary Credits and Appropriation for the year 1947. A comparison of the Budgetary Credits for the several years discloses the ratio of Tax Revenue and Estimated Revenue to total revenue.

	1945	%	1946	%	1947	%
General Property Taxes	\$2,992,130	88.6	\$3,353,286	90.3	\$3,945,104	89.7
Other Taxes	84,375	2.5	82,941	2.2	85,997	2.0
Total Tax Revenue	\$3,076,505	91.1	\$3,436,227	92.5	\$4,031,101	91.7
Estimated Revenue	300,000	8.9	280,000	7.5*	365,000	8.3
Total Revenue	\$3,376,505	100.0	\$3,716,227	100.0	\$4,396,101	100.0

* Excludes School Fund Revenue from State of New Hampshire allocated to School appropriation.

Since the General Property Tax is such a large proportion of the total revenue, any new sources of revenue includable as Budgetary Credits would help reduce the tax levies.

The Estimated Revenue Account, a detail of which appears on Schedule 7B, represents revenue of the city other than Taxes, Water Revenue and Borrowings. Actual revenue exceeded the Budgetary Estimated Revenue by \$19,086.33 and compares favorably with the deficiencies of prior years.

Revenue of 1948 \$207.00

The fees collected in December, 1947 for Sunday permits covering the year 1948 are reflected in the above account.

Soldiers' Bonus \$18,138.00

Interest on Soldiers' Bonus \$99.67

This item represents the amount payable when collected to the State of New Hampshire on Poll Tax levies for the years 1944 and 1945.

Tailings \$6,216.54

Tailings represent a reserve for outstanding checks for unclaimed wages and miscellaneous items.

Other Funds \$16,500.28

The balances shown under these headings record the unexpended balances in connection with the athletic programs and the cafeterias in the high schools. These funds are administered independently and an audit of the activity in these accounts is not within the scope of this audit. The

city merely acts as a depository in these cases. Cash for these accounts is included in the caption Cash on Hand and in Banks not available for city purposes.

Parking Meters \$8,732.43

The unexpended cash received from Parking Meters is shown by the above amount. This cash is also included in the Cash on Hand and in Banks not available for city purposes.

BALANCE SHEET—NON-REVENUE ACCOUNTS—EXHIBIT B

The Balance Sheet for the Non-Revenue Accounts reflects primarily the unexpended appropriation balances of bonds issued as at December 31, 1947. I have examined the resolutions passed by the Board of Mayor and Aldermen and approved during the year under review.

Cash on Hand and in Banks \$475,982.61

The verification of the above cash was included with the verification of the Cash on Hand and in Banks on Exhibit A—Schedules 1 and 1A. This was necessarily so because all cash is included in one general account, there being no segregation between Revenue and Non-Revenue accounts in the office of the City Treasurer. The City Auditor gives effect to the Non-Revenue cash transactions by means of journal entries. Insofar as is possible, charges to the Non-Revenue accounts should be made direct to these accounts to keep at a minimum the cash adjustments by means of journal entries in the office of the City Auditor. Transfers from Non-Revenue Cash during the year amounted to \$97,976.72 as compared with \$150,008.57 the preceding year.

Accounts Receivable \$3,820.10

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the above. Exhibit B—Schedule 1 details the activity of this account for the year and Schedule 1A ages the account. A greater effort should be made to collect the overdue accounts.

Appropriation Balances \$444,301.46

The unexpended appropriation balances of the bond issues, a detail of which is shown on Exhibit H, is reflected in the above amount. Many of the unexpended balances have been carried forward for several years.

Since there has been very little activity in some of these accounts, the inactive ones should be transferred to another account in accordance with Chapter 7 - Section 8 of the City Ordinances, which states, "At any time the unexpended balance of an appropriation for a specific purpose, and not further required for that purpose, may be transferred to another account by a majority vote of the board of Mayor and Aldermen."

Non-Revenue Reserve \$3,820.10

The above caption comprises uncollected accounts receivable reserved for appropriations when collected.

BALANCE SHEET—GENERAL INDEBTEDNESS—EXHIBIT C

Balance Sheet—General Indebtedness discloses the city liability with respect to borrowings on both serial bonds and long-term notes as at December 31, 1947.

Net Bonded Debt \$3,560,500.00

The bonded indebtedness of the city in the above amount as at December 31, 1947 is detailed in Exhibit C—Schedule 1.

I examined proper authorizations for all loans made and further examined all cancelled bonds and interest coupons paid during the year under review. Maturing bonds and coupons outstanding at the close of the year were reconciled to the bank statements and the independent verification submitted by the various depositories.

Notes Payable \$64,000.00

The outstanding long-term serial notes exhibited in Schedule 2 and all cancelled notes maturing during the period under review were produced for my inspection.

BALANCE SHEET—TRUST AND INVESTMENT FUNDS—EXHIBIT D

The Balance Sheet—Trust and Investment Funds records the assets and sources of such assets in the custody of the City Treasurer and Treasurer of the Library Trustees.

Cemetery Trust Funds \$876,606.97

The above caption consists of cash on deposit in banks totalling \$376,106.97, detailed on Exhibit D—Schedule 1 and securities amounting to

\$500,500.00, detailed on Schedule 4. The cash was verified by examination of the pass books of the various savings banks and by direct confirmation by the depositories. The securities were examined in the presence of the Treasurer of the Cemetery Trust Funds.

Other Funds \$58,436.04

This item consists of cash on deposit in savings banks and in custody of the City Treasurer as detailed on Schedule 2 and was verified by inspection of the pass books and direct confirmation by the banks.

Library Trust Funds \$124,176.77

The above item consists of cash on deposit in banks in the amount of \$109,676.77 and investment in War Bonds of \$4,500.00. All of the Cash in Banks, whether in the custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by examining pass books and checking the bank statements as well as by independent confirmation from the various depositories. The U. S. Savings Bonds were inspected in the presence of the Treasurer of the Library Trustees and detailed on Exhibit D—Schedule 5.

There was no trust accounting in the office of the City Auditor for the period under review, nor did I find any provision for reporting to the City Auditor of the Trust and Investment Funds. Inasmuch as the City is responsible for the Cemetery and some of the other funds, it is my recommendation that some provision be made for reporting to the City Auditor and for internal auditing by him wherever the City is concerned. In my opinion it is also advisable to require the presence of at least two trustees of any particular fund whenever the safe deposit box in which its securities are kept is opened.

During the examination I observed that there were no bonds to cover the trustees responsible for the trust funds.

CASH RECEIPTS AND DISBURSEMENTS—EXHIBITS E AND F

A complete classification of the Receipts and Disbursements is shown on the above exhibits. They are in agreement with the records of the City Auditor and have been checked in detail to both the City Treasurer's report of cash received and the Treasury Warrant reports. Vendors' invoices paid for a period of several months were examined.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES— EXHIBITS G AND H

The Appropriations ledger embodying the departmental accounts was checked in detail and was found to be in agreement with the control accounts

in the General Ledger. Cash receipts as well as transfers credited to appropriation accounts were checked in detail.

Several departments overexpended their appropriations contrary to Chapter 7, Section 8 of the Ordinances.

There has been some inconsistency in carrying out the provision of Chapter 7, Section 13 of the City Ordinances with respect to the cash receipts of the general city departments. For example, the Highway Department appropriation was credited with \$20,870.20 for accounts receivable charges, whereas the current revenue account (Estimated Revenue) was credited with \$32,171.37 for accounts receivable charges by the School Department. The latter procedure is in accordance with the Ordinance.

STATEMENT OF TAX RATES AND TAX LEVIES—EXHIBIT K

Exhibit K is a statement of tax rates and tax levies for the years 1933 to 1947 and outlines pertinent information relative to the Tax Laws.

DEPARTMENTAL COMMENTS—HIGHWAY DEPARTMENT

Exhibits I and J and the supporting schedules show the activity in the Highway Department and reconciliation to the Auditor's records for the Revenue and Non-Revenue accounts. Interdepartment transfers in the Highway Department records do not appear in the Auditor's books since they are an allocation of charges in the Highway Department.

Although the procedure of payroll charges in 1947 was the same as the preceding years, internal control over the payroll was established when the department moved to its new offices in the New Garage.

City Treasurer

The City Treasurer carried in one general cash account all money belonging to the City, both Revenue and Non-Revenue. I examined a substantial number of payroll and voucher checks during the period under review. I further compared the endorsements on the cancelled payroll checks with the signatures on the W-4 Withholding Certificates.

The City Treasurer is bonded for \$80,000.00. This compares with an aggregate in cash and securities of \$2,081,189.47 in the General and Trust funds as at December 31, 1947.

Assessors

I examined the Tax Warrant issued to the Collector of Taxes by comparison of the official warrant in the control in the City Auditor's office. A

number of valuation cards and original inventory cards were checked to the tax warrant.

The 1947 tax rate of \$37.00 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

Tax Collector

I have examined the books and records of the Tax Collector whose duty it is to collect the taxes charged to him. In addition to examining proper authorization for all transfers and abatements, the detail records of cash were checked and found to be in agreement with the records of the City Auditor and City Treasurer.

Exhibit A—Schedule 2 shows the discrepancies between the control and the detail accounts as at May 31, 1948.

City Clerk

I examined the books and records of the City Clerk's office and they are in agreement with the control accounts. The cash receipt book was totalled and checked with the Treasurer's records. The automobile permit cash book was also totalled for the year and an adequate test made by comparison with the copies of the original permits on file at the office of the Commissioner of Motor Vehicles in Concord, New Hampshire.

OTHER DEPARTMENTS

The department records of the School, Fire, Police, Library, Cemeteries, Parks and Playgrounds, Recreation and Aviation, Building, Charities, Health and City Scales were also examined.

In conclusion the following summary of some of the salient items should be carefully considered:

1. Intensify collection efforts on past-due Accounts Receivable.
2. Charging off uncollectible Accounts Receivable.
3. Including part of the unappropriated Surplus available during the subsequent twelve months as a resource for Budgetary Credits.
4. Finding new sources of revenue to alleviate the tax levies.
5. Transferring inactive Non-Revenue Appropriation balances to other accounts.
6. Establishing Trust Accounting in the office of the City Auditor.

7. Requiring the presence of at least two Trustees of any Fund when the safe deposit box in which its securities are kept is opened.
8. Revising bond coverage on employees or officials commensurate with value of funds for which they are responsible.

I wish to express my appreciation to all the City Officials and the members of their staffs for the co-operation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 1, 1947. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and the other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are a part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1947 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

EXHIBIT A

CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947*Revenue Accounts*

ASSETS

Schedule
Number

1	Cash on Hand and in Banks:		
	Custody of City Treasurer		
	Free Cash Balance	\$613,584.75	
	Unavailable for City Purposes	46,579.10	
		<hr/>	\$660,163.85
	In Hands of City Officials:		
	Water Works	\$554.84	
	City Clerk	100.00	
	Tax Collector	200.00	
	School Cafeteria	50.00	
		<hr/>	904.84
			<hr/>
			\$661,068.69
2	Taxes Receivable:		
	Levy of 1942	\$3,648.00	
	Levy of 1943	3,401.19	
	Levy of 1944	\$4,602.65	
	Levy of 1944 Soldiers' Bonus ..	7,197.00	
		<hr/>	11,799.65
	Levy of 1945	\$6,479.77	
	Levy of 1945 Soldiers' Bonus ..	10,176.00	
		<hr/>	16,655.77
	Levy of 1946	6,687.95	
	Levy of 1947	178,406.62	
		<hr/>	220,599.18
3	Tax Titles		1,446.17
3	Tax Deeds		11,229.57
4	Departmental Accounts Receivable		6,962.03
	Water Works:		
5	Accounts Receivable	\$64,672.81	
5A	Investments	153,967.61	
		<hr/>	218,640.42
	Due from Trust Funds		15.00
		<hr/>	
	TOTAL ASSETS		<u><u>\$1,119,961.06</u></u>

EXHIBIT A
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947

Revenue Accounts

LIABILITIES

Schedule
Number

Current Debt:	
6	Accounts Payable
	Revenue Appropriation Balances:
	Fire Department
	New Sewers—Huse Project
	City Library
	Kalivas Park Memorial
	Water Works
	Water Works:
	Water Revenue — (Reserve for Approp-
	riation when Collected)
	Reserve for Construction
7	Revenue of 1947 and Prior Years
	Revenue of 1948
	Soldiers' Bonus
	Interest on Soldiers' Bonus
	Tailings
	Other Funds:
	Central High Athletic Fund
	West Side High Athletic Fund
	Cafeteria Fund
	Parking Meters
	TOTAL LIABILITIES

\$151,871.04

\$5,000.00

9,723.19

196.63

1,500.00

18,137.49

34,557.31

\$64,672.81

153,967.61

218,640.42

664,998.37

207.00

\$18,138.00

99.67

18,237.67

6,216.54

\$15,692.48

783.67

24.13

16,500.28

8,732.43

\$1,119,961.06

EXHIBIT A—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE—DECEMBER 31, 1947

Revenue and Non-Revenue Cash

Cash on Deposit December 31, 1947:

Merchants National Bank	\$713,118.49
Amoskeag National Bank	205,000.00
Manchester National Bank	205,000.00
Merchants National Bank (Soldiers' Bonus)...	3,208.90
Manchester National Bank (Withholding Taxes)	<u>2,117.87</u>

Total Cash in Banks \$1,124,209.52

Cash on Hand December 31, 1947 11,936.94Total Cash \$1,136,146.46

To be applied as follows:

Revenue Cash (Exhibit A)	\$660,163.85
Non-Revenue Cash (Exhibit B)	<u>475,982.61</u>
	<u><u>\$1,136,146.46</u></u>

Revenue Cash Composition:

Water Works Cash	\$18,137.49
Soldiers' Bonus	3,208.90
Cafeteria Fund	24.13
Parking Meters	8,732.43
Athletic Funds	16,476.15
Free Cash Balance	<u>613,584.75</u>
	<u><u>\$660,163.85</u></u>

EXHIBIT A—SCHEDULE 1A

CITY OF MANCHESTER

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Fiscal Year Ended December 31, 1947

	Balance First of Month	Receipts	Disburse- ments	Balance End of Month
January	\$1,170,121.44	\$115,032.10	\$351,526.34	\$933,627.20
February	933,627.20	92,818.44	383,051.23	643,394.41
March	643,394.41	627,050.55	403,362.30	867,082.66
April	867,082.66	136,270.32	414,163.64	589,189.34
May	589,189.34	74,446.55	415,790.91	247,844.98
June	247,844.98	698,393.42	474,604.31	471,634.09
July	471,634.09	2,930,490.98	511,773.76	2,890,351.31
August	2,890,351.31	315,373.91	934,668.07	2,271,057.15
September	2,271,057.15	167,941.06	529,923.64	1,909,074.57
October	1,909,074.57	921,612.42	1,058,222.60	1,772,464.39
November	1,772,464.39	698,873.13	518,808.18	1,952,529.34
December	1,952,529.34	860,502.43	1,676,885.31	1,136,146.46
Total for the Year		\$7,638,805.31	\$7,672,780.29	
Balance January 1, 1947	1,170,121.44			
Balance December 31, 1947			1,136,146.46	
		<u>\$8,808,926.75</u>	<u>\$8,808,926.75</u>	

EXHIBIT A—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Fiscal Year Ended December 31, 1947

	1942	1943	1944	1945	1946	1947
					Property	Poll
Balance January 1, 1947	\$4,096.38	\$3,844.59	\$14,148.25	\$21,221.77	\$159,225.02	.....
Charges:						
1947 Tax Warrant .....	.....	.....	.....	.....	.....	.....
1947 National Bank Stock Tax .....	.....	.....	.....	.....	\$3,945,104.78	\$79,774.00
1947 School Tax on Property of Adjoining Towns .....	.....	.....	.....	.....	5,711.20	.....
Additional Taxes Assessed .....	.....	.....	.....	.....	512.00	.....
Refunds on overpayments and corrections..	.....	.....	.....	.....	475.30	1,346.00
Total Charges and Balance	\$4,152.75	\$3,897.21	\$14,219.95	\$21,334.49	\$160,726.53	\$81,120.00
Credits:						
Cash Collections	\$162.37	\$282.01	\$1,380.30	\$3,229.72	\$151,092.02	\$62,506.00
Abatements	342.38	214.00	1,040.00	1,449.00	2,946.56	13,792.57
Discounts Allowed on Property Taxes .....	.....	.....	.....	.....	.....	22,839.90
Total Credits	\$504.75	\$496.04	\$2,420.30	\$4,678.72	\$154,038.58	\$64,456.00
Balance December 31, 1947	\$3,648.00	\$3,401.19	\$11,799.65	\$16,655.77	\$6,687.95	\$16,664.00
Balance December 31, 1947	\$3,648.00	\$3,401.19	\$11,799.65	\$16,655.77	\$6,687.95	\$16,664.00
Charges in 1948 .....	.....	.....	.....	.....	.....	.....
Credits in 1948	\$3,648.00	\$3,401.19	\$11,799.65	\$16,655.77	\$6,691.95	\$17,342.00
Balance May 31, 1948	266.00	234.00	902.64	1,562.24	888.00	9,156.00
Balance May 31, 1948	\$3,382.00	\$3,167.19	\$10,897.01	\$15,093.53	\$5,802.95	\$8,186.00
Balances Verified Per Detail May 31, 1948...	3,382.01	3,167.39	10,895.00	15,107.00	5,802.82	8,182.00
Differences—Detail Over* or Short .....	.....	*\$ .20	\$2.01	*\$13.47	\$1.13	\$4.00

Reconciliation December 31, 1947 to May 31, 1948

Balance December 31, 1947	\$3,648.00	\$3,401.19	\$11,799.65	\$16,655.77	\$6,687.95	\$16,664.00
Charges in 1948 .....	.....	.....	.....	.....	.....	.....
Credits in 1948	\$3,648.00	\$3,401.19	\$11,799.65	\$16,655.77	\$6,691.95	\$17,342.00
Balance May 31, 1948	266.00	234.00	902.64	1,562.24	888.00	9,156.00
Balance May 31, 1948	\$3,382.00	\$3,167.19	\$10,897.01	\$15,093.53	\$5,802.95	\$8,186.00
Balances Verified Per Detail May 31, 1948...	3,382.01	3,167.39	10,895.00	15,107.00	5,802.82	8,182.00
Differences—Detail Over* or Short .....	.....	*\$ .20	\$2.01	*\$13.47	\$1.13	\$4.00

EXHIBIT A—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF TAX TITLES AND TAX DEEDS

For the Fiscal Year Ended December 31, 1947

	Tax Titles	Tax Deeds
Balance January 1, 1947	\$1,005.13	\$12,879.29
Charges in 1947:		
Warrant	\$460.17	\$83.55
Tax Sale	4,577.86	.....
Transfer from Tax Titles .....	.....	909.25
	<u>5,038.03</u>	<u>992.80</u>
	\$6,043.16	\$13,872.09
Credits in 1947:		
Cash	\$3,667.60	\$2,547.79
Abatements	20.14	.....
Transfer to Tax Deeds ...	909.25	.....
Transfer to Parks and Playgrounds .....	.....	93.73
Correction of Interest ....	.....	1.00
	<u>4,596.99</u>	<u>2,642.52</u>
Balance December 31, 1947	\$1,446.17	\$11,229.57

EXHIBIT A—SCHEDULE 4

CITY OF MANCHESTER
SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1947

Department	Balance Jan. 1, '47	Charges	Credits	Balance Dec. 31, '47
Fire	\$232.24	.....	.....	\$232.24
Health	1,229.97	\$1,558.82	\$1,814.82	973.97
Highway	3,945.53	21,283.41	20,780.77	4,448.17
School	457.16	32,171.37	31,648.68	979.85
Cemeteries	94.00	41.00	52.00	83.00
Recreation and Aviation .....	.....	8,742.02	8,742.02	.....
Parks and Playgrounds .....	.....	1,272.96	1,028.16	244.80
Police .....	.....	4,032.44	4,032.44	.....
Total (Exhibit A) ..	\$5,958.90	\$69,102.02	\$68,098.89	\$6,962.03

EXHIBIT A—SCHEDULE 4A
CITY OF MANCHESTER
SCHEDULE OF DEPARTMENTAL ACCOUNTS
RECEIVABLE—AGED
As at December 31, 1947

Year	Fire	Health	Highway	School	Cemeteries	Parks and Playgrounds	Total
1929	\$452.54	.....	.....	.....	\$452.54
1930	155.55	.....	.....	.....	155.55
1931	21.87	.....	.....	.....	21.87
1932	25.00	.....	.....	.....	25.00
1933	1,122.88	.....	.....	.....	1,122.88
1934	\$71.50	.....	.....	.....	.....	.....	71.50
1935	18.00	.....	.....	.....	18.00
1936	626.18	.....	.....	.....	626.18
1937	\$167.14	.....	.....	.....	.....	167.14
1938	248.56	.....	.....	.....	.....	248.56
1939	3.00	.....	.....	.....	3.00
1940	167.14	.....	.....	\$7.00	.....	174.14
1941	88.14	.....	.....	.....	6.00	.....	94.14
1942	90.00	.....	.....	6.00	.....	96.00
1943	46.60	.....	15.00	.....	61.60
1944	90.00	562.16	.....	.....	.....	652.16
1945	72.60	197.13	512.77	.....	.....	.....	782.50
1946	118.91	.....	8.00	.....	126.91
1947	14.00	782.71	\$979.85	41.00	\$244.80	2,062.36
TOTAL ..	\$232.24	\$973.97	\$4,448.17	\$979.85	\$83.00	\$244.80	\$6,962.03

EXHIBIT A—SCHEDULE 5

CITY OF MANCHESTER

STATEMENT OF WATER WORKS

For the Fiscal Year Ended December 31, 1947

Accounts Receivable

	Water	Fines	Miscellaneous	Total
Balance January 1, 1947	\$59,014.54	\$10.80	\$1,416.52	\$60,441.86
Accounts Rendered in 1947:				
January Quarter	12,003.79	209.60	1,444.43	13,657.82
April Quarter	74,812.25	208.20	4,016.60	79,037.05
July Quarter	74,654.21	343.50	6,973.09	81,970.80
October Quarter	87,927.32	267.50	6,639.97	94,834.79
Accrual December 31, 1947	71,235.42	13.80	1,144.31	72,393.53
Total	\$379,647.53	\$1,053.40	\$21,634.92	\$402,335.85
Credits in 1947:				
Cash Receipts	\$315,949.63	\$1,043.40	\$19,589.05	\$336,582.08
Abatements	961.13	.....	119.83	1,080.96
Total Credits	\$316,910.76	\$1,043.40	\$19,708.88	\$337,663.04
Balance December 31, 1947	\$62,736.77	\$10.00	\$1,926.04	\$64,672.81
Reconciliation December 31, 1947 to June 11, 1948				
Balance December 31, 1947	\$62,736.77	\$10.00	\$1,926.04	\$64,672.81
Add:				
Accounts Rendered in 1948	116,589.05	414.10	10,461.60	127,464.75
	\$179,325.82	\$424.10	\$12,387.64	\$192,137.56
Deduct:				
Credits in 1948	171,393.41	423.70	8,842.73	180,659.84
Balances Verified				
June 11, 1948	\$7,932.41	\$.40	\$3,544.91	\$11,477.72

EXHIBIT A—SCHEDULE 5A
CITY OF MANCHESTER
SCHEDULE OF WATER WORKS INVESTMENTS
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1947

Description	Series	Date of Issue	Date of Maturity	Rate	Serial Number	Amount
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329769G	\$10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329770G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329771G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329772G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362161G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362162G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362163G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362164G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362165G	10,000.00
U. S. Certificate of Indebtedness	Series J-1948	October 1, 1947	October 1, 1948	1%	6885-6889	50,000.00
Total Securities						\$140,000.00
Cash, Manchester Savings Bank Account No. 18,9,2						13,967.61
Total Investment—Water Works						\$153,967.61

EXHIBIT A—SCHEDULE 6

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES

As at December 31, 1947

Appropriation Accounts	Amount
Mayor	\$22.22
Aldermen	9.41
Auditor	85.82
Treasurer	1,429.03
Tax Collector	118.27
Assessors	3,822.70
Law	1.18
City Clerk	762.35
Building Department	2,139.71
Elections	3.00
Registrars	12.75
City Hall	647.62
Old Court House	229.63
Public Comfort Station	75.74
Police Department	18,846.69
Probation Department	99.45
Fire Department	8,009.65
Scaler of Weights and Measures	99.69
Health Department	2,351.45
Highway Department	45,519.09
Huse Sewer Project	48.00
Street Lighting	7,399.21
Charities—Administration and Outside Relief	10,422.18
Old Age Assistance	21,490.21
School Department	3,802.61
City Library	7,721.54
Parks and Playgrounds	293.98
Golf and Athletic Field	1,138.26
Damages and Claims	152.75
City Reports	1,214.40
Patriotic Purposes	4.00
Printing and Stationery	25.00
Incidentals	239.00
Audit	1,800.00
Planning Board	327.45
Refunds	5.40
Water Works	11,096.35
Public Scales	4.25
Cemeteries	401.00
Total	\$151,871.04

EXHIBIT A—SCHEDULE 7

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1947 AND PRIOR YEARS

For the Fiscal Year Ended December 31, 1947

Balance January 1, 1947		\$555,407.57
<i>Revenue Credits:</i>		
Cash Receipts	\$4,277.20	
Additional Warrants:		
Property Taxes	\$564.20	
Poll Taxes	974.00	
		1,538.20
Discount		2.14
Unliquidated 1946 Liabilities		1,796.82
Transfer from Revenue of 1947 (Schedule 7A)	102,552.17	
		110,166.53
Total Credits		\$665,574.10
<i>Revenue Charges:</i>		
Accounts Receivable—Abatement Highway Department	\$237.00	
Cemetery Department	195.00	
Transfer to Parks and Playgrounds	93.73	
Other Charges	50.00	
		575.73
Balance December 31, 1947 (Exhibit A)		\$664,998.37

EXHIBIT A—SCHEDULE 7A

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1947

For the Fiscal Year Ended December 31, 1947

Budgetary Credits:

Current Year Tax Warrants:

Property Taxes	\$3,945,104.78	
Poll Taxes	79,774.00	
National Bank Stock Tax	5,711.20	
School Tax on Property of Adjoining Towns	512.00	
		\$4,031,101.98
Estimated Revenue	\$446,393.91	
Excess Revenue Over Estimated Revenue (Schedule 7B)	19,086.33	
		465,480.24

Total Budgetary Credits \$4,496,582.22

Budgetary Appropriations:

Original Appropriation	\$3,921,577.50	
Additional Appropriation	81,793.91	
Hillsborough County Tax	459,655.71	
School Per Capita Tax	13,098.00	
		\$4,476,125.12

Deduct:

Unexpended Balances	\$86,195.51	
Less Appropriation Overdrafts ..	5,921.74	
		80,273.77

Appropriation Expended	4,395,851.35
	\$100,730.87

Other Credits:

Additional Warrants		
Property Taxes	\$1,346.00	
Poll Taxes	475.30	
		1,821.30

Balance Transferred to Revenue of Prior Years (Schedule 7)	\$102,552.17
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EXHIBIT A—SCHEDULE 7B
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1947

Budgetary Estimate	\$446,393.91
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Sources of Income:

State of New Hampshire:

Savings Bank Tax	\$23,358.13	
Railroad Tax	8,751.34	
Interest and Dividend Tax	87,977.91	
Athletic Funds	204.79	
School Fund	81,895.86	
		\$202,188.03

Other:

Housing Authorities	\$14,902.71	
Miscellaneous	52.00	
		14,954.71

Licenses:

Dogs	\$6,031.00	
Amusement	4,387.83	
Bowling, Billiard and Pool	452.00	
Milk	146.00	
Junk	188.00	
Garbage	5.00	
All Others	5,399.46	
		16,609.29

Permits:

Automobile	\$110,291.66	
Marriage	2,596.00	
Sewers	4,575.30	
Sunday	365.00	
		117,827.96

Certified Copies:

Births, Deaths and Marriages	1,053.50
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Public Comfort Station:

Sales and Weighing	\$199.66	
Coin Locks	415.90	
Telephone Collections	37.29	
		652.85

EXHIBIT A—SCHEDULE 7B
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1947

Sources of Income: (Continued)

Interest and Costs:

Interest on Taxes	\$4,842.36	
Interest on Redemptions	1,776.52	
Cost on Taxes	3,694.27	
Cost on Redemptions	428.29	
Administrative Cost on Real Estate	122.21	
Taxes Collected Without Warrant	119.73	
		10,983.38

Municipal Court:

Fines and Forfeits	18,296.15
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School Department:

Sale of Books, Supplies, etc.	812.75
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City Library:

Fines and Miscellaneous Sales	3,401.65
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Police Department:

Bicycle Registration	1,294.25
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Recreation and Aviation:

Municipal Golf Course	\$12,112.17	
Athletic Field	6,957.99	
		19,070.16

Public Scales	57.70
Board of Examining Plumbers	140.60
Building Department	23.81
Board of Adjustments	470.00
Fire Department	440.76
Parks and Playgrounds	150.00

Cemeteries:

Sale of Lots and Graves	\$19,326.59	
Interments	6,830.00	
Care of Lots and Graves	434.00	
Miscellaneous	7,153.70	
		33,744.29

EXHIBIT A—SCHEDULE 7B—*Concluded*
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1947

Interest and Premiums:		
Interest on Perpetual Care	\$301.07	
Interest on Soldiers' Bonus Fund	18.35	
Interest on Bonds	2,338.13	
Premium on Bonds	6,185.55	
	<hr/>	8,843.10
Total Cash Credited to Estimated Revenue		\$451,014.94
Departmental Accounts Receivable:		
School	\$32,171.37	
Board of Recreation and Aviation	8,407.02	
Highway	403.31	
Health	1,558.82	
Cemetery	41.00	
	<hr/>	42,581.52
Other:		
1947 Sunday Permits Collected in 1946		167.00
Deduct Other Charges:		
Abatements—School Department	\$1,009.69	
Transfer to Board of Recreation and Aviation	6,831.24	
Transfer to School (Dog Tax)	5,227.18	
Transfer to Police (Cost of Bicycle Registration)	478.37	
Transfer to Cemeteries	14,733.23	
Correction of Interest	3.51	
	<hr/>	28,283.22
		<hr/>
		465,480.24
Excess Income over Estimated Revenue		\$19,086.33

EXHIBIT B
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947
Non-Revenue Accounts

ASSETS		LIABILITIES	
Schedule Number		Accounts Payable	\$31,681.15
A-1	Cash on Hand in Bank	<i>Non-Revenue Appropriations:</i>	
B-1	Accounts Receivable	Highway:	
		New Highways	\$32,053.32
		New Sewers	11,794.38
		Highway Resurfacing	4,153.57
		Highway Resurfacing—Mill Yard ..	205.61
		Highway Resurfacing — Post War	
		State Aid	10,465.50
		New Garage	20,591.47
		Cemetery Brook Sewer Project	48,804.68
		New Sewers—Rockland Avenue ..	40,000.00
		New Sewers—Pickering Street	108.94
		Amoskeag and Other Bridges	91,584.06
		Victory and Merrimack Common	
		Parking Area	21,696.75
		Parks and Playgrounds:	
		Stevens Park	2,198.22
		General Improvements .....	.03
		Building:	
		Carpenter Library Roof	2,612.10
		Improvements to Public Buildings ..	4,770.96

School:		
New School Building Construction...	72.45	
Improvements to School Yard	53.73	
Webster Street School Project	*204.71	
Police and Fire:		
Underground Cable and Signal Boxes	104,137.50	
Water Works:		
New Reservoir Construction	697.45	
Recreation and Aviation:		
Steel Bleachers	1,092.65	
Airport:		
Land for Airport Access Highway ..	549.43	
Land for Airport Improvements	4,304.86	
Equipment:		
Fire Department — Aerial Ladder Apparatus	25,000.00	
Fire Department—Pumping Engine..	31.30	
Highway Department	15,501.35	
Assessor's Office	1,267.18	
City Clerk	112.25	
School	299.36	
Parks and Playgrounds	334.33	
Cemetery	12.74	
Total Assets	<u>\$479,802.71</u>	
Non-Revenue Reserve	444,301.46	
	3,820.10	
Total Liabilities	<u>\$479,802.71</u>	

* Overexpended.

EXHIBIT B—SCHEDULE 1

CITY OF MANCHESTER
SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1947

Non-Revenue Accounts

Department	Balances Jan. 1, 1947	Charges	Credits	Balance Dec. 31, 1947
Highway:				
New Sidewalks	\$1,123.77	.....	.....	\$1,123.77
New Sewers	525.92	\$8.32	\$230.27	303.97
New Highways	2,168.36	.....	.....	2,168.36
New Equipment .....	.....	310.00	310.00	.....
Resurfacing .....	.....	27.42	27.42	.....
Permanent Improve- ment to Bridges ....	.....	83.43	83.43	.....
New Garages .....	.....	224.00	.....	224.00
Totals	\$3,818.05	\$653.17	\$651.12	\$3,820.10

EXHIBIT B—SCHEDULE 1A

CITY OF MANCHESTER

SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1947

Non-Revenue Accounts

	New Highway Curbing	New Sidewalks	New Sewers	New Garage	Total
1923	\$38.58	.....	.....	.....	\$38.58
1925	43.00	.....	.....	.....	43.00
1926	106.40	.....	.....	.....	106.40
1927	439.25	.....	.....	.....	439.25
1928	486.30	.....	.....	.....	486.30
1929	188.19	.....	.....	.....	188.19
1930	325.51	.....	.....	.....	325.51
1931	438.03	.....	.....	.....	438.03
1932 .....	.....	\$31.20	.....	.....	31.20
1933	45.30	146.45	.....	.....	191.75
1934	57.80	549.12	.....	.....	606.92
1935 .....	.....	347.92	\$303.97	.....	651.89
1936 .....	.....	8.22	.....	.....	8.22
1938 .....	.....	40.86	.....	.....	40.86
1947 .....	.....	.....	.....	\$224.00	224.00
Total	\$2,168.36	\$1,123.77	\$303.97	\$224.00	\$3,820.10

EXHIBIT C

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1947

General Indebtedness

ASSETS		LIABILITIES
Schedule Number	Serial Bonds:	
1	Net Bonded Debt—	
	Balancing Account \$3,560,500.00	Highways \$971,016.39
2	Notes Payable—	Sewers 851,422.99
	Balancing Account 64,000.00	Sidewalks 84,776.65
		New Highways, Sewers and Sidewalks 32,459.00
		Bridge 217,245.09
		Airport 64,260.00
		Valley Yard Fence 1,500.00
		New Garage 271,132.18
		Permanent Improvements to Public Buildings 119,928.71
		Permanent Improvements to Parks and Playgrounds 17,598.59
		Health 208.00
		Recreation 119,409.00
		Library 975.00
		World War Memorial 1,500.00
		Fire 77,764.00
		Incinerator 36,000.00
		Cemetery 4,954.00
		Departmental Equipment 385,341.27
		School 231,509.13
		Water: From General Funds 9,000.00

EXHIBIT C—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1947

CITY OF MANCHESTER

59

Description	Date of Issue	Date of Maturity	Term	Rate Per cent	Original Amount	Outstanding Dec. 31, 1947
Culverts, Sewers and Cemetery Brook	Feb. 1, 1928	Feb. 1, 1948	20 Years	4	\$55,000.00	\$2,000.00
Lake Road Construction—						
Auburn Line	May 1, 1928	May 1, 1948	20 Years	4	50,000.00	2,000.00
Municipal Improvements	July 1, 1928	July 1, 1948	20 Years	4	150,000.00	6,000.00
School Building and Equipment	July 1, 1928	July 1, 1948	20 Years	4	24,000.00	1,000.00
World War Memorial	July 1, 1928	July 1, 1948	20 Years	4	34,500.00	1,500.00
Streets and Sewers	July 1, 1929	July 1, 1948-49	20 Years	4 1/2	175,000.00	16,000.00
Motor Fire Apparatus	Sept. 1, 1929	Sept. 1, 1948-49	20 Years	4 1/2	23,000.00	2,000.00
New Sewers	Sept. 1, 1930	Sept. 1, 1948-50	20 Years	4 1/2	50,000.00	4,000.00
Permanent Improvements	Sept. 1, 1931	Sept. 1, 1948-51	20 Years	4	425,000.00	60,000.00
Permanent Improvements	Oct. 1, 1932	Oct. 1, 1948-52	20 Years	4 1/2	300,000.00	60,000.00
Permanent Improvements	April 1, 1934	April 1, 1948-54	20 Years	3 1/2	100,000.00	25,000.00
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1948-55	20 Years	3	50,000.00	14,000.00
Permanent Improvements	June 1, 1935	June 1, 1948-55	20 Years	3	50,000.00	16,000.00
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1948-55	20 Years	3	65,000.00	24,000.00
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1948-55	20 Years	3	60,000.00	24,000.00
New Sewers	Dec. 1, 1935	Dec. 1, 1948-55	20 Years	3	100,000.00	40,000.00
Permanent Improvements	July 1, 1936	July 1, 1948-56	20 Years	3	120,000.00	54,000.00
McGregor (Notre Dame) Bridge	Aug. 1, 1936	Aug. 1, 1948-56	20 Years	3	250,000.00	108,000.00
Incinerator	Sept. 1, 1936	Sept. 1, 1948-56	20 Years	3	85,000.00	36,000.00
Development and Improvement of Airport	Mar. 1, 1937	Mar. 1, 1948-57	20 Years	3	60,000.00	30,000.00

EXHIBIT C—SCHEDULE 1—*Concluded*
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1947

Description	Date of Issue	Date of Maturity	Term	Per cent Rate	Amount Original	Dec. 31, 1947 Outstanding
New Sewers	Mar. 1, 1937	Mar. 1, 1948-57	20 Years	3	100,000.00	50,000.00
New Sewers	May 1, 1937	May 1, 1948-57	20 Years	3	80,000.00	40,000.00
Municipal Improvements	July 1, 1937	July 1, 1948-57	20 Years	3	45,000.00	20,000.00
Municipal Improvements	July 1, 1938	July 1, 1948-58	20 Years	2½	200,000.00	110,000.00
Municipal Improvements (Resurfacing Highways)	July 1, 1938	July 1, 1948	10 Years	2½	75,000.00	7,000.00
Municipal Improvements (New Highways)	July 1, 1938	July 1, 1948-58	20 Years	2½	50,000.00	23,000.00
Municipal Improvements and Equipment	Aug. 1, 1938	Aug. 1, 1948-58	20 Years	2½	125,000.00	66,000.00
Municipal Improvements and Equipment	Oct. 1, 1938	Oct. 1, 1948-58	20 Years	2½	25,000.00	11,000.00
Welchster School Construction ..	Jan. 1, 1939	Jan. 1, 1948-59	20 Years	3	138,000.00	82,000.00
Municipal Improvements	Apr. 1, 1939	Apr. 1, 1948-59	20 Years	2	200,000.00	120,000.00
Municipal Improvements and Equipment	July 1, 1939	July 1, 1948-49	10 Years	1½	100,000.00	20,000.00
Municipal Improvements and Equipment	Sept. 1, 1939	Sept. 1, 1948-59	20 Years	2	125,000.00	69,000.00
Municipal Improvements	Oct. 1, 1939	Oct. 1, 1948-49	10 Years	1½	50,000.00	10,000.00
Municipal Improvements	Apr. 1, 1940	Apr. 1, 1948-60	20 Years	1¾	200,000.00	130,000.00
Municipal Improvements and Equipment	July 1, 1940	July 1, 1948-50	10 Years	1¼	120,000.00	36,000.00
Municipal Improvements and Equipment	Sept. 1, 1940	Sept. 1, 1948-60	20 Years	1½	100,000.00	65,000.00
Municipal Improvements	April 1, 1941	April 1, 1948-61	20 Years	1½	200,000.00	140,000.00

Municipal Improvements and Equipment	July 1, 1941	July 1, 1948-51	10 Years	1¼	140,000.00	56,000.00
Municipal Improvements and Equipment	Oct. 1, 1941	Oct. 1, 1948-51	10 Years	1¼	50,000.00	20,000.00
Municipal Improvements and Equipment	July 1, 1942	July 1, 1948-52	10 Years	1¼	200,000.00	100,000.00
Municipal Improvements and Equipment	July 1, 1943	July 1, 1948	5 Years	1	115,000.00	23,000.00
Municipal Improvements and Equipment	Aug. 1, 1944	Aug. 1, 1948-54	10 Years	1¼	160,000.00	112,000.00
Municipal Improvements and Equipment	Aug. 1, 1945	Aug. 1, 1948-55	10 Years	1¼	277,000.00	221,000.00
Municipal Construction	Aug. 1, 1946	Aug. 1, 1948-66	20 Years	1½	590,000.00	560,000.00
Municipal Improvements and Equipment	Aug. 1, 1946	Aug. 1, 1948-56	10 Years	1½	333,000.00	299,000.00
Municipal Improvement and Construction	Aug. 1, 1947	Aug. 1, 1948-67	20 Years	1½	295,000.00	295,000.00
Municipal Improvement and Equipment	Aug. 1, 1947	Aug. 1, 1948-57	10 Years	1½	350,000.00	350,000.00
Total Serial Bonds (Exhibit C)					<u>\$6,669,500.00</u>	<u>\$3,560,500.00</u>

SUMMARY

General Bonded Debt—January 1, 1947	\$3,319,000.00
Add: Bonds Issued During the Year (Schedule 1A)	645,000.00
	<u>\$3,964,000.00</u>
Deduct: Bonds Paid During the Year	403,500.00
General Bonded Debt—December 31, 1947	<u>\$3,560,500.00</u>

EXHIBIT C—SCHEDULE 1A
CITY OF MANCHESTER
STATEMENT OF LOANS AUTHORIZED AND ISSUED
During the Year Ended December 31, 1947

Description	Date of Issue	Date of Maturity	Term	Rate of Interest	Amount Issued
Bonds:					
Municipal Improvement and Construction	Aug. 1, 1947	Aug. 1, 1948-67	20 Years	1½ %	\$295,000.00
Municipal Improvement and Equipment	Aug. 1, 1947	Aug. 1, 1948-57	10 Years	1½ %	350,000.00
					<u>\$645,000.00</u>
Notes:					
Municipal Parking Area ...	July 1, 1947	July 1, 1948-52	5 Years	2½ %	<u>\$60,000.00</u>

EXHIBIT C—SCHEDULE 2
CITY OF MANCHESTER
SCHEDULE OF NOTES PAYABLE
As at December 31, 1947

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1947
Airport Improvement	Jan. 2, 1941	Jan. 2, 1948-51	10 Years	2½ %	\$10,000.00	\$4,000.00
Municipal Parking Area	July 1, 1947	July 1, 1948-52	5 Years	2½ %	60,000.00	60,000.00
					<u>\$70,000.00</u>	
Total Notes Payable—(Exhibit C)						<u>\$64,000.00</u>
SUMMARY						
Notes Payable, January 1, 1947				\$5,000.00		
Add: Notes Issued During the Year				60,000.00		
				<u>\$65,000.00</u>		
Deduct: Notes Paid During the Year				1,000.00		
Notes Payable—December 31, 1947				<u>\$64,000.00</u>		

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947
TRUST AND INVESTMENT FUNDS

ASSETS

Schedule
Number

	Cash in Custody of the City Treasurer:	
1	Cemetery Trust Funds	\$376,106.97
2	Other Funds:	
	Fire Replacement Damage Fund	21,939.81
	C. H. Bartlett Legacy Income Account .	26,078.70
	Nathan P. Hunt Children's Fund	5,369.06
	Nathan P. Hunt School Prize Fund	3,514.30
	Herrick Fund	728.76
	Clara N. Brown Fund	805.41
		<hr/>
		\$434,543.01
3	Library Trust Funds	10,000.00
4	Securities in Custody of the City Treasurer	500,500.00
5	Cash in Custody of the Treasurer of the Library Trustees	109,676.77
5	Securities in Custody of the Treasurer of the Library Trustees	4,500.00
		<hr/>
	Total Assets	\$1,059,219.78

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1947
TRUST AND INVESTMENT FUNDS

LIABILITIES

Trust Funds

Cemetery Funds:

Pine Grove—Perpetual Care	\$699,857.69	
Valley—Perpetual Care	76,337.07	
Piscataquog—Perpetual Care	17,527.71	
Merrill—Perpetual Care	6,018.05	
Amoskeag—Perpetual Care	2,625.40	
Stowell—Perpetual Care	1,054.63	
Pine Grove—Special	58,674.63	
Valley—Special	11,200.67	
Merrill—Special	209.08	
Piscataquog—Special	388.71	
Stark—Special	1,572.35	
Amoskeag—Special	154.68	
Gale Fund Income Account	986.30	
		\$876,606.97

Other Funds:

Fire Damage Replacement Fund	\$21,939.81	
C. H. Bartlett Legacy Income	26,078.70	
Nathan P. Hunt—Children's Fund	5,369.06	
Nathan P. Hunt—School Prize Fund	3,514.30	
Herrick Fund	728.76	
Clara N. Brown Fund	805.41	
		58,436.04

Library Funds:

John Hosley Fund	\$5,000.00	
Moody-Currier Fund	5,000.00	
Dean Fund	13,090.29	
Eaton Fund	3,976.12	
Michael Prout Fund	8,024.55	
Mary E. Elliot Fund	4,279.99	
Nora Kennard Jones Fund (Cash)	23,624.01	
Nora Kennard Jones Fund (Securities)	4,500.00	
John Hosley Fund Income Account	1,485.68	
Edwin F. Jones Fund	5,297.08	
Emily A. Smith Fund	5,312.35	
James Lidell Arnott Fund	2,994.70	
Mrs. Georgia B. D. Carpenter Fund	10,046.28	
Frank P. Carpenter Fund	24,968.19	
Ruth C. Dudley Fund	60.52	
Mary M. Tollman Fund	2,041.50	
Frank H. Waters Fund	3,173.22	
Chaminade Cash Fund	428.13	
Income Account	874.16	
		124,176.77

Total Liabilities \$1,059,219.78

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

Name of Bank	Book Number	Bank Balance Jan. 1, 1947	Deposits	Interest	With- drawals	Balance Dec. 31, 1947
PINE GROVE CEMETERY						
Merchants National Bank	271	\$18,603.79	.....	\$280.61	.....	\$18,884.40
Mechanics Savings Bank	17935	11,703.88	\$2,960.00	271.78	\$351.78	14,583.88
Mechanics Savings Bank	4407	10,415.42	450.00	266.33	746.33	10,385.42
Mechanics Savings Bank	4522	21,256.92	690.00	529.97	574.97	21,901.92
Mechanics Savings Bank	3413	25,178.15	710.95	633.39	.....	26,522.49
Manchester Savings Bank	50420	67,873.56	21,857.44	1,627.91	20,000.00	71,358.91
Amoskeag Savings Bank	151323	33,678.49	.....	676.93	20,000.00	14,355.42
Hillsborough County Savings Bank..	20250	34,032.12	7,000.00	578.26	20,619.00	20,991.38
Hillsborough County Savings Bank..	16073	7,576.66	12,080.79	116.42	14,900.00	4,873.87
Total Pine Grove Cemetery		\$230,318.99	\$45,749.18	\$4,981.60	\$77,192.08	\$203,857.69
VALLEY CEMETERY						
Hillsborough County Savings Bank..	16072	\$17,271.13	\$1,755.00	\$339.89	\$2,803.50	\$16,562.52
Manchester Savings Bank	154499	30,211.71	.....	700.00	.....	30,971.71
Amoskeag Savings Bank	68808	18,345.65	150.00	368.74	.....	18,864.39
Mechanics Savings Bank	5569	5,305.00	.....	133.45	.....	5,438.45
Total Valley Cemetery		\$71,133.49	\$1,905.00	\$1,602.08	\$2,803.50	\$71,837.67

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

Name of Bank	Book Number	Bank Balance Jan. 1, 1947	Deposits	Interest	With- drawals	Balance Dec. 31, 1947
PISCATAQUOG CEMETERY						
Amoskeag Savings Bank	126854	\$12,049.39	\$447.50	\$237.36	\$283.00	\$12,451.25
Amoskeag Savings Bank	126851	2,895.85	.....	58.22	10.00	2,944.07
Amoskeag Savings Bank	126852	108.85	.....	2.17	.....	111.02
Amoskeag Savings Bank	126853	1,981.55	.....	39.82	.....	2,021.37
Total Piscataquog Cemetery		<u>\$17,035.64</u>	<u>\$447.50</u>	<u>\$337.57</u>	<u>\$293.00</u>	<u>\$17,527.71</u>
AMOSKEAG CEMETERY						
Amoskeag Savings Bank	151322	\$2,471.65	\$150.00	\$49.75	\$46.00	\$2,625.40
MERRILL CEMETERY						
Amoskeag Savings Bank	69517	\$6,013.98	.....	\$121.07	\$117.00	\$6,018.05
STOWELL CEMETERY						
Manchester Savings Bank	145818	\$1,053.63	.....	\$20.00	\$19.00	\$1,054.63

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1947
Eliza A. Clark	Manchester	16344	\$500.00	\$56.88	\$556.88
McKinnon-Powers	Manchester	163161	100.00	5.56	105.56
T. Kittridge Hall	Manchester	163812	150.00	10.75	160.75
R. A. Wheeler	Manchester	163813	100.00	5.68	105.68
Joseph L. Stevens	Manchester	167988	100.00	5.72	105.72
Jennie M. Corey	Manchester	168006	2,500.00	391.07	2,891.07
Rev. John Kamm	Manchester	169614	100.00	5.07	105.07
Corydon L. Manter	Manchester	171910	150.00	8.47	158.47
Mary E. Coburn	Manchester	171981	200.00	6.50	206.50
Maud E. Caron	Manchester	171998	150.00	8.12	158.12
Fannie L. Roper	Manchester	172026	250.00	7.36	257.36
Frederick Knowlton	Manchester	173418	300.00	12.96	312.96
Augusta Delmelt	Manchester	174113	100.00	7.11	107.11
Albert J. Knight	Manchester	174641	150.00	9.30	159.30
Catherine Plumptre	Manchester	174931	150.00	8.82	158.82
Slack & Tasker	Manchester	175757	150.00	9.69	159.69
Peter A. Redman	Manchester	175845	150.00	9.69	159.69
Jennie L. Stratton	Manchester	176409	100.00	5.19	105.19
Eleanor J. Annis	Manchester	134034	100.00	21.42	121.42
Robert Laing	Manchester	137449	200.00	69.42	269.42

William P. Emerson	Manchester	177744	150.00	7.32	157.32
James H. Mendell	Manchester	147048	200.00	60.06	260.06
Emice J. Willand	Manchester	177949	150.00	6.86	156.86
Clark & Prescott	Manchester	148483	150.00	28.03	178.03
Halbert N. Bond	Manchester	178217	1,700.00	91.70	1,791.70
Robert H. Duncan	Manchester	178970	200.00	4.99	204.99
Oliver Gould	Manchester	94650	500.00	.....	500.00
Mary L. Varney	Manchester	164851	100.00	5.92	105.92
James Ried	Manchester	179584	200.00	4.88	204.88
Capitola E. Welcome	Manchester	179678	150.00	5.58	155.58
Charles E. Chase	Manchester	179704	300.00	8.15	308.15
Nathaniel Clark	Manchester	143971	150.00	31.90	181.90
Florence Barnard	Manchester	179885	250.00	5.65	255.65
Edith E. Garland	Manchester	179961	150.00	5.99	155.99
Nellie E. Smart	Manchester	180872	200.00	3.96	203.96
Mrs. Clara Lacy	Manchester	180962	150.00	6.10	156.10
Mrs. E. V. Rowe	Manchester	181794	150.00	5.07	155.07
Henry B. Fairbanks	Manchester	181896	300.00	7.13	307.13
May F. Nichols	Manchester	113370	500.00	298.30	798.30
Barton & Hill	Manchester	115154	1,200.00	1,104.92	2,304.92
Lacy E. Hodge	Manchester	115190	200.00	115.24	315.24
George N. Baker	Manchester	152110	100.00	11.67	111.67
George W. Weeks	Manchester	153173	200.00	5.05	205.05
Anna C. Reischer	Manchester	153969	200.00	27.12	227.12
Clara E. Whittemore	Manchester	156405	500.00	48.17	548.17
Horace P. Simpson	Manchester	159383	150.00	12.20	162.20
Benjamin F. Greer	Manchester	159813	100.00	10.85	110.85
Gray and Greer	Manchester	159812	100.00	10.85	110.85
Stratton and Rollins	Manchester	162820	125.00	9.34	134.34
Ottillie Wagner Hesser	Manchester	183080	200.00	1.98	201.98
Addie C. Lee	Manchester	182815	150.00	4.85	154.85
Angie F. Briggs	Manchester	182914	200.00	2.93	202.93
Christina Prah	Manchester	183161	150.00	3.79	153.79

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1947
John W. French	Manchester	183709	200.00	2.32	202.32
Catherine Dennison Rosenberger	Manchester	183416	150.00	4.17	154.17
Charles E. Shaw	Manchester	183823	200.00	2.32	202.32
Barbara Netsch	Manchester	184292	200.00	4.64	204.64
Henry F. Pillsbury	Manchester	184484	100.00	2.62	102.62
Harley R. Henry	Manchester	184607	150.00	3.59	153.59
Joseph Beddows	Manchester	184411	200.00	5.25	205.25
Charles R. Corey	Manchester	185708	150.00	3.34	153.34
Dana A. Emery	Manchester	185749	200.00	3.78	203.78
John W. Burpee	Manchester	186216	200.00	3.49	203.49
Albert E. Worcester	Manchester	186303	300.00	5.11	305.11
Fred W. Pike	Manchester	187320	150.00	2.43	152.43
Brenner-Lauffenberger	Manchester	187407	200.00	3.51	203.51
Elmer W. Garland	Manchester	187466	150.00	2.12	152.12
Nettie E. Flanders	Manchester	188011	150.00	2.16	152.16
John A. Muehling	Manchester	188466	200.00	2.97	202.97
Max M. Simon	Manchester	188709	200.00	2.12	202.12
Henry A. Webb	Manchester	188927	200.00	2.70	202.70
Arthur J. Pitman	Manchester	189852	200.00	1.98	201.98
Eben Paul	Manchester	191524	200.00	1.03	201.03

Rudolph Sommlcigner	Manchester	191160	200.00	1.87	201.87
Emma A. Bachmann	Manchester	191178	200.00	1.87	201.87
Cyrilla M. Ford	Manchester	192086	100.00	1.08	101.08
Rose Lefebvre Nichols	Manchester	192165	500.00	2.47	502.47
Mrs. Ellen Swain	Manchester	192736	200.00	.92	200.92
Mrs. Ida Clauson	Manchester	192737	200.00	.92	200.92
Martha B. Ranno	Manchester	190306	200.00	1.13	201.13
Freida Seifert Maloney	Manchester	190619	200.00	1.72	201.72
Bartlett-Fisher	Manchester	109726	200.00	1.72	201.72
Charles Kirste	Manchester	190887	200.00	1.29	201.29
F. T. E. Richardson	Manchester	191264	200.00	1.45	201.45
Dante Smith and Victoria Holt	Manchester	191303	200.00	1.45	201.45
Mary Ann Hughes	Manchester	191302	200.00	1.45	201.45
Adraella V. Jones, George A. Jones and Eva G. Jones Pen-nett	Manchester	191382	200.00	1.45	201.45
Frank E. Stearns	Manchester	191408	200.00	1.45	201.45
Mildred S. Center	Manchester	191463	200.00	1.45	201.45
Frederick S. Lewis	Manchester	191464	200.00	1.45	201.45
Louise E. Remington	Manchester	193084	200.00	.50	200.50
Martha Clark Collins	Manchester	193303	500.00	.21	500.21
Mattie E. Senter	Manchester	193586	200.00	.25	200.25
Elizabeth Taylor	Manchester	193892	200.00	.83	200.83
Anne Van De Velde	Manchester	194208	200.00	.....	200.00
Joseph C. and Sarah A. Dean.	Manchester	194760	200.00	.....	200.00
Edith Canney	Amoskeag	199163	150.00	15.03	165.03
Elwin C. Foster	Amoskeag	199411	200.00	8.81	208.81
Earle Payne	Amoskeag	201424	100.00	3.93	103.93
Hattie L. Slack	Amoskeag	206343	150.00	7.80	157.80
Mrs. F. L. Reischer	Amoskeag	206906	100.00	3.17	103.17
Ida M. Knox	Amoskeag	206907	150.00	7.30	157.30
Clara E. Colby	Amoskeag	172472	100.00	11.38	111.38
S. P. Cannon	Amoskeag	185388	200.00	43.42	243.42

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1947
Charles H. Robie	Amoskeag	185389	150.00	14.43	164.43
Addie C. Rowe	Amoskeag	210216	150.00	9.54	159.54
Theda F. Otis	Amoskeag	211899	150.00	7.62	157.62
Josephine O. Abbott	Amoskeag	211898	100.00	5.78	105.78
Rogier and Grimmer	Amoskeag	185390	150.00	14.40	164.40
George E. Rogers	Amoskeag	185391	150.00	16.06	166.06
Cora A. Gile	Amoskeag	185387	150.00	16.09	166.09
Grace A. Phillips	Amoskeag	2106301	150.00	9.04	159.04
Robert Brenner, Jr.	Amoskeag	214586	100.00	5.76	105.76
Ella M. Field	Amoskeag	216004	200.00	2.43	202.43
Marcia M. Badger	Amoskeag	216606	100.00	5.07	105.07
Gordon F. Palmer	Amoskeag	219177	837.50	16.47	853.97
Leopold Winkler	Amoskeag	230637	120.00	4.60	124.60
Mrs. Charles D. Welsh	Amoskeag	154127	200.00	39.14	239.14
Emily Theuner	Amoskeag	157155	50.00	10.04	60.04
Karl Klein	Amoskeag	222208	100.00	3.26	103.26
Frank W. Avery	Amoskeag	168482	100.00	12.27	112.27
Annie L. Avery	Amoskeag	222693	150.00	4.09	154.09
James Crossley	Amoskeag	229802	200.00	3.70	203.70
Rufus H. Pike	Amoskeag	223501	400.00	4.95	404.95

Tillie A. Lamoureux	Amoskeag	225598	100.00	2.34	102.34
Charles W. Powell	Amoskeag	160833	100.00	22.39	122.39
Maria F. Laport	Amoskeag	161396	100.00	20.86	120.86
Hattie C. Curtis	Amoskeag	164246	95.00	19.70	114.70
Anna C. Nelson	Amoskeag	226736	200.00	3.93	203.93
Amariah Avery	Amoskeag	227553	200.00	3.65	203.65
Leland and Waldron	Amoskeag	174597	200.00	12.03	212.03
L. V. Heath	Amoskeag	183244	150.00	16.46	166.46
Medora W. Elliott	Amoskeag	188141	500.00	22.89	522.89
John Rustler	Amoskeag	190698	100.00	5.97	105.97
Ralph I. Bean	Amoskeag	193305	200.00	15.80	215.80
Julia M. Opelt	Amoskeag	197036	100.00	4.70	104.70
William C. Spear	Amoskeag	197051	2,500.00	496.03	2,996.03
George F. Sargent	Amoskeag	152887	100.00	11.58	111.58
Walker-Ward	Amoskeag	217948	250.00	4.41	254.41
Alice L. Thayer	Amoskeag	232966	150.00	3.20	153.20
Elizabeth Shea	Amoskeag	232771	100.00	.89	100.89
Esther A. Marr	Amoskeag	232239	120.00	3.73	123.73
Mary H. Tucker	Amoskeag	232310	100.00	1.16	101.16
Lilla B. Longa	Amoskeag	233804	100.00	1.08	101.08
Hazleton and Stevens	Amoskeag	232341	200.00	2.39	202.39
Mary E. Plimney	Amoskeag	232558	100.00	1.16	101.16
John B. Van Poucke	Amoskeag	235250	200.00	4.70	204.70
James A. Fracker	Amoskeag	237130	200.00	3.67	203.67
William A. Gage	Amoskeag	237296	150.00	4.03	154.03
Henry Gossler	Amoskeag	238171	150.00	3.77	153.77
Charles J. Johnson	Amoskeag	239845	200.00	3.14	203.14
Ottile Wagner	Amoskeag	240315	2,500.00	19.71	2,519.71
John E. Johnson	Amoskeag	242966	200.00	2.08	202.08
Maggie Barney	Mechanics	16796	150.00	11.95	161.95
William W. Ingham	Mechanics	15589	700.00	102.04	802.04
Flora C. Cleworth	Mechanics	15585	150.00	23.42	173.42
Fannie L. Roper	Mechanics	15588	150.00	15.27	165.27

EXHIBIT D--SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS--CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1947
Estelle J. Stevens	Mechanics	15586	100.00	8.42	108.42
Herbert S. Clough	Mechanics	15590	200.00	4.92	204.92
Thomas Walker, Jr.	Mechanics	17591	150.00	9.53	159.53
Pernella M. Smith	Mechanics	18348	150.00	6.45	156.45
Elizabeth Alexander	Mechanics	13382	100.00	22.03	122.03
Silas C. Stetson	Mechanics	13511	150.00	51.84	201.84
Orra V. Chase	Mechanics	13606	400.00	168.16	568.16
Frank M. Randall	Mechanics	13707	100.00	20.28	120.28
William G. Garmon	Mechanics	17717	100.00	5.69	105.69
Abraham L. Garmon	Mechanics	17718	100.00	5.69	105.69
John C. Peterson	Mechanics	14390	100.00	19.00	119.00
T. Pauline Koehler	Mechanics	17830	150.00	6.87	156.87
Emma M. Blakely	Mechanics	14627	100.00	13.93	113.93
Albertine M. Beeman	Mechanics	17842	150.00	6.87	156.87
Rachel B. Reid	Mechanics	13831	500.00	135.91	635.91
Frank Murray	Mechanics	14204	100.00	21.88	121.88
Tillie F. Robinson	Mechanics	14232	100.00	18.00	118.00
Walter R. Cox	Mechanics	18074	300.00	8.61	308.61
Emily E. Killey	Mechanics	7815	2,500.00	147.70	2,647.70
Charles E. Chapman	Mechanics	14932	150.00	25.37	175.37

Bertha A. Morton	Mechanics	15025	150.00	19.22	169.22
James C. Stockdale	Mechanics	15032	100.00	13.40	113.40
Mary T. Dixon	Mechanics	15548	50.00	8.95	58.95
Frank W. Dunsmoor	Mechanics	16021	200.00	29.06	229.06
Lavica E. Gove	Mechanics	15587	200.00	14.31	214.31
Charlotte E. McAllister	Mechanics	18562	200.00	5.46	205.46
Ellis Trust Fund	Mechanics	18447	150.00	4.39	154.39
Charles P. Porter	Mechanics	18407	150.00	4.68	154.68
Ida M. Proctor	Mechanics	18608	200.00	5.17	205.17
Theresa L. Schuneman	Mechanics	19902	200.00	.67	200.67
Raco Theodore	Mechanics	19911	700.00	.83	700.83
Matty M. McCreedy	Mechanics	19932	200.00	.25	200.25
Frederick W. Hoffmann	Mechanics	19933	200.00	.25	200.25
Lora E. Hutchinson	Mechanics	19955	200.00	.25	200.25
Josephine A. Dolber	Hillsborough County	31771	100.00	8.33	108.33
Tillie Gowitzke	Hillsborough County	30466	100.00	4.19	104.19
Nellie H. Brown	Hillsborough County	31770	250.00	17.81	267.81
John H. Andrews and Joseph Hermann	Hillsborough County	31790	2,500.00	374.78	2,874.78
Frederick H. Salls	Hillsborough County	33196	100.00	7.73	107.73
Levi E. Payne	Hillsborough County	33758	100.00	5.44	105.44
Fred H. Cate	Hillsborough County	35289	100.00	4.78	104.78
Ellen Washburn	Hillsborough County	22138	100.00	5.69	105.69
Myra C. Corey	Hillsborough County	22278	100.00	27.01	127.01
Clarence M. Woodbury	Hillsborough County	20357	100.00	34.02	134.02
James R. Straw	Hillsborough County	20719	200.00	35.70	235.70
Gustav Volkman	Hillsborough County	38726	150.00	3.45	153.45
Nathan P. Hunt	Hillsborough County	26962	200.00	22.92	222.92
John D. Bean	Hillsborough County	39851	200.00	2.82	202.82
Thiem and Wolf	Hillsborough County	40935	150.00	1.68	151.68
W. E. Porter and Sophia Philbrick	Hillsborough County	41811	150.00	4.24	154.24
Victor E. Stevens	Hillsborough County	42498	200.00	3.73	203.73
	Hillsborough County	43332	150.00	2.77	152.77

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1947
William T. McMaster	Hillsborough County	43060	200.00	3.06	203.06
John M. Steward	Hillsborough County	43425	150.00	2.52	152.52
Nellie M. Worthley	Manchester Federals Savings and Loan Association	11449	200.00	2.40	202.40
Major William C. Jones	Manchester Federals Savings and Loan Association	11452	200.00	2.40	202.40
John H. Proctor					
Total Pine Grove Cemetery Special Funds			<u>\$53,397.50</u>	<u>\$5,277.13</u>	<u>\$58,674.63</u>
VALLEY CEMETERY SPECIAL FUNDS					
Frederick Smythe	Manchester	172374	\$4,000.00	\$552.55	\$4,552.55
James Cossar	Manchester	172375	200.00	5.16	205.16
Elizabeth Holden Healy	Manchester	147047	100.00	14.36	114.36
E. W. Harrington	Manchester	108743	2,000.00	2,113.94	4,113.94
Hannah A. Currier	Amoskeag	185386	500.00	324.43	824.43
Sawyer and Breen	Amoskeag	154784	100.00	25.28	125.28
Emma T. Parker	Amoskeag	175017	300.00	19.15	319.15
M. G. J. Tewksbury	Amoskeag	177022	179.50	6.44	185.94

CITY OF MANCHESTER

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George F. Sargent	Amoskeag	152887	300.00	34.74	334.74
Carl L. Caton	Mechanics	17499	200.00	2.20	202.20
Nathan P. Hunt	Hillsborough County	26962	200.00	22.92	222.92
Total Valley Cemetery Special Funds			\$8,079.50	\$3,121.17	\$11,200.67
PISCATAQUOG CEMETERY SPECIAL FUNDS					
Caroline Rundlett	Manchester	168609	\$125.00	\$9.31	\$134.31
Walker-Ward	Amoskeag	217948	250.00	4.40	254.40
Total Piscataquog Cemetery Special Funds			\$375.00	\$13.71	\$388.71
MERRILL CEMETERY SPECIAL FUNDS					
Cleaves N. Harvey	Manchester	149756	\$200.00	\$9.08	\$209.08
AMOSKEAG CEMETERY SPECIAL FUNDS					
Thomas Hamilton	Mechanics	18406	\$150.00	\$4.68	\$154.68
GALE FUND INCOME ACCOUNT					
Gale Fund Income	Amoskeag	34108	\$104.49	\$881.81	\$986.39
SPECIAL STARK FUND					
Edith F. Stark	Amoskeag	122381	\$1,000.00	\$572.35	\$1,572.35

EXHIBIT D—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As At December 31, 1947

SUMMARY OF CEMETERY TRUST FUNDS—CASH

	Total in Bank Dec. 31, 1947
Pine Grove Cemetery	\$203,857.69
Valley Cemetery	71,837.07
Piscataquog Cemetery	17,527.71
Amoskeag Cemetery	2,625.40
Merrill Cemetery	6,018.05
Stowell Cemetery	1,054.63
Special Funds:	
Pine Grove Cemetery	\$58,674.63
Valley Cemetery	11,200.67
Piscataquog Cemetery	388.71
Merrill Cemetery	209.08
Amoskeag Cemetery	154.68
Gale Fund Income Account	986.30
Stark Fund	1,572.35
	<hr/> 73,186.42
Total Cash Cemetery Trust Funds (Exhibit D)	<hr/> \$376,106.97 <hr/>

EXHIBIT D—SCHEDULE 2

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As At December 31, 1947

Name of Fund	Name of Bank	Book Number	Principal	Balance Jan. 1, 1947	Interest and Other Credits	With- drawals	Accum- ulated Income	Balance Dec. 31, 1947
Fire Damage Replace- ment Fund	Merchants National Manchester Savings	354 157689	..... .....	\$4,570.48 16,875.89	\$68.92 424.52	..... .....	\$4,639.40 17,300.41	\$4,639.40 17,300.41
C. H. Bartlett Legacy ..	Manchester Savings	153316	.....	\$21,446.37	\$493.44	.....	\$21,939.81	\$21,939.81
Nathan P. Hunt Fund for Children's Enter- tainment	Manchester Savings	153316	.....	\$32,401.05	\$827.65	\$7,150.00	\$26,078.70	\$26,078.70
Nathan P. Hunt Fund for School Prize and Book Fund	Hillsborough County Savings	29664	\$5,000.00	\$886.54	\$114.56	\$632.04	\$369.06	\$5,369.06
Herrick Fund	Hillsborough County Savings	29665	\$3,000.00	\$713.23	\$71.55	\$270.48	\$514.30	\$3,514.30
Clara N. Brown Trust Fund	Manchester Savings	163088	\$500.00	\$210.89	\$17.87	.....	\$228.76	\$728.76
Total	Manchester Savings	175123	\$650.00	\$150.31	\$20.13	\$15.03	\$155.41	\$805.41
								\$58,436.04

EXHIBIT D—SCHEDULE 3
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

Name of Fund	Name of Bank	Book Number	Balance Jan. 1, 1947	Deposits and Other Credits	With- drawals	Balance Dec. 31, 1947
Moody-Currier Fund ...	Amoskeag Savings	123865	\$5,000.00	\$101.17	\$101.17 *	\$5,000.00
John Hosley Fund	Mechanics Savings	12466	5,000.00	126.04	126.04	5,000.00
Oliver Gould Fund	Manchester Savings	94650	*	.68	.68	*
Total .....	.....	.....	<u>\$10,000.00</u>	<u>\$227.89</u>	<u>\$227.89</u>	<u>\$10,000.00</u>

* Note: Principal of \$500.00 included in Pine Grove Cemetery Special Funds.

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—
SECURITIES
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Number	Amount	Total
PINE GROVE CEMETERY						
City of Manchester Bonds:						
Highway Bonds	May 1, 1928	May 1, 1948	4	49-50	\$2,000.00	
Sewer Bonds	Sept. 1, 1929	Sept. 1, 1948-1949	4½	47-50	4,000.00	
Permanent Improvements Bonds	April 1, 1932	April 1, 1948-1952	4½	76-100	25,000.00	
School Bonds	Jan. 1, 1939	Jan. 1, 1948-1959	3	57-138	82,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29027-H	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29028-J	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29029-K	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29030-L	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29031-A	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29135-E	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29136-F	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29340-L	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29341-A	10,000.00	
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-1969	2½	29342-B	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36261-A	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36262-B	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36263-C	10,000.00	
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36264-D	10,000.00	

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—
SECURITIES
IN CUSTODY OF THE CITY TREASURER
As At December 31, 1947

Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Number	Amount	Total
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36265-E	10,000.00	
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-1971	2½	22116-F	10,000.00	
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-1971	2½	22117-H	10,000.00	
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-1971	2½	22118-J	10,000.00	
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-1971	2½	22119-K	10,000.00	
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-1971	2½	22120-L	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127531-A	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127532-B	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127530-L	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127527-H	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127529-K	10,000.00	
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127528-J	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72235-E	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72234-D	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72233-C	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72232-B	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72231-A	10,000.00	
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-1972	2½	72230-L	10,000.00	
						\$433,000.00

City of Manchester Notes:					
Serial Notes	Jan.	2, 1941	Jan.	1, 1948-1951	7-10
Serial Notes	July	1, 1947	July	1, 1948-1952	1-5
					<u>\$4,000.00</u>
					<u>60,000.00</u>
					64,000.00
Total Securities—Pine Grove Cemetery					<u>\$497,000.00</u>
VALLEY CEMETERY					
City of Manchester:					
War Memorial Bonds	July	1, 1928	July	1, 1948	39-40
Fire Apparatus Bonds	Sept.	1, 1929	Sept.	1, 1948-1949	22-23
Total Securities—Valley Cemetery					<u>\$1,500.00</u>
					<u>2,000.00</u>
					3,500.00
Total Securities—Pine Grove Cemetery and Valley Cemetery (Exhibit D)					<u>\$500,500.00</u>

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES
As At December 31, 1947

Name of Funds	Book Number	Balance Jan. 1, 1947	Interest and Other Deposits	With- drawals	Balance Dec. 31, 1947
Dean Fund:					
Amoskeag Savings Bank	94654	\$2,939.22	\$59.07	\$125.04	\$2,873.25
Manchester Savings Bank	16445	3,437.85	86.99	252.49	3,272.35
Manchester Savings Bank	75958	2,382.91	59.74	44.98	2,397.67
Mechanics Savings Bank	6421	2,174.63	54.69	.....	2,229.32
Mechanics Savings Bank	15592	2,259.59	58.11	.....	2,317.70
		<u>\$13,194.20</u>	<u>\$318.60</u>	<u>\$422.51</u>	<u>\$13,090.29</u>
Eaton Fund:					
Hillsborough County Savings Bank	106	\$2,430.90	\$48.54	\$49.20	\$2,430.24
Mechanics Savings Bank	15593	1,588.71	39.92	82.75	1,545.88
		<u>\$4,019.61</u>	<u>\$88.46</u>	<u>\$131.95</u>	<u>\$3,976.12</u>
Michael Prout Fund:					
Amoskeag Savings Bank	106269	\$3,651.48	\$74.66	\$67.18	\$3,658.36
Manchester Savings Bank	100664	3,276.93	82.25	39.50	3,319.68
Mechanics Savings Bank	7329	1,061.19	26.86	41.54	1,046.51
		<u>\$7,989.60</u>	<u>\$183.17</u>	<u>\$148.22</u>	<u>\$8,024.55</u>

Mary E. Elliot Fund:					
Hillsborough County Savings Bank	104	\$734.34	\$14.68	\$222.87	\$526.15
Mechanics Savings Bank	6423	3,769.06	94.40	100.62	3,753.84
		<hr/>	<hr/>	<hr/>	<hr/>
		\$4,494.40	\$109.08	\$323.49	\$4,279.99
		<hr/>	<hr/>	<hr/>	<hr/>
Nora Kennard Jones Fund:					
Hillsborough County Savings Bank	37554	\$20,568.20	\$8,451.69	\$5,395.88	\$23,624.01
		<hr/>	<hr/>	<hr/>	<hr/>
Hosley Fund Income Account:					
Amoskeag Savings Bank	147827	\$1,755.09	\$35.27	\$304.68	\$1,485.68
		<hr/>	<hr/>	<hr/>	<hr/>
Edwin F. Jones Fund:					
Mechanics Savings Bank	11689	\$5,253.03	\$132.22	\$88.17	\$5,297.08
		<hr/>	<hr/>	<hr/>	<hr/>
Emily A. Smith Fund:					
Mechanics Savings Bank	7189	\$5,337.01	\$135.65	\$160.31	\$5,312.35
		<hr/>	<hr/>	<hr/>	<hr/>
James Liddell Arnott Fund:					
Manchester Savings Bank	159856	\$3,048.97	\$78.00	\$132.27	\$2,994.70
		<hr/>	<hr/>	<hr/>	<hr/>
Mrs. Georgia B. D. Carpenter Fund:					
Manchester Savings Bank	165491	\$10,038.05	\$255.89	\$247.66	\$10,046.28
		<hr/>	<hr/>	<hr/>	<hr/>
Frank P. Carpenter Fund:					
Manchester Savings Bank	177951	\$5,163.43	\$128.41	\$353.97	\$4,937.87
Amoskeag Savings Bank	222579	4,705.18	94.57	130.38	4,669.37
Hillsborough County Savings Bank	36449	5,036.32	100.72	.....	5,137.04
Mechanics Savings Bank	17839	10,159.23	257.95	193.27	10,223.91
		<hr/>	<hr/>	<hr/>	<hr/>
		\$25,064.16	\$581.65	\$677.62	\$24,968.19

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES
As At December 31, 1947

Name of Funds	Book Number	Balance Jan. 1, 1947	Interest and Other Deposits	With- drawals	Balance Dec. 31, 1947
Ruth C. Dudley Fund: Anoskeag Savings Bank	197296	\$59.35	\$1.17	.....	\$60.52
Mary M. Tollman Fund: Mechanics Savings Bank	17060	\$2,083.75	\$52.61	\$94.86	\$2,041.50
Frank H. Waters Fund: Hillsborough County Savings Bank	43429	\$3,111.00	\$62.22	.....	\$3,173.22
Chaminade Cash Fund: Hillsborough County Savings Bank	39951	\$171.38	\$256.75	.....	\$428.13
Income Account: Merchants National Bank		\$875.91	.....	\$1.75	\$874.16
		<u>\$107,063.71</u>	<u>\$10,742.43</u>	<u>\$8,129.37</u>	<u>\$109,676.77</u>
Total Library Trust Funds—Cash (Exhibit D)					

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES
As At December 31, 1947

Description	Serial Number	Date of Issue	Date of Maturity	Rate Per Cent	Amount	Balance Dec. 31, 1947
Total Library Trust Funds—Cash						
Brought Forward						\$109,676.77
U. S. Savings Bonds Series G	M908798G	9-1-42	9-1-54	2½	\$1,000.00	
U. S. Savings Bonds Series G	D389678G	9-1-42	9-1-54	2½	500.00	
U. S. Savings Bonds Series G	D1536804G	4-1-43	4-1-55	2½	1,000.00	
U. S. Savings Bonds Series G	M3740235G	6-1-45	6-1-57	2½	1,000.00	
U. S. Savings Bonds Series G	M3741099G	6-1-45	6-1-57	2½	1,000.00	
Total Library Trust Funds—Securities (Exhibit D)						4,500.00
Total Cash and Securities in Custody of the Treasurer of Library Trustees						<u>\$114,176.77</u>
SUMMARY OF LIBRARY TRUST FUNDS						
Total in Custody of the Treasurer of Library Trustees					\$114,176.77	
Total in Custody of the City Treasurer					10,000.00	
					<u>\$124,176.77</u>	

EXHIBIT D—SCHEDULE 6
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—INCOME ACCOUNT
For the Fiscal Year Ended December 31, 1947

	Pine Grove Cemetery	Valley Cemetery	Piscataquoq Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Special Funds	Total
Balance January 1, 1947.	\$49,858.54	\$9,294.78	\$6,143.82	\$2,204.85	\$108.15	\$38.63	\$9,446.08	\$77,094.85
Income:								
Interest on Bonds	\$12,192.50	\$255.00	.....	.....	.....	.....	.....	\$12,447.50
Interest on Serial Notes	112.50	.....	.....	.....	.....	.....	.....	112.50
Interest on Savings								
Bank Accounts	4,981.60	1,602.08	\$337.57	\$121.07	\$49.75	\$20.00	\$1,651.53	8,763.60
Interest on Lots Sold.	225.79	.....	.....	.....	.....	.....	.....	225.79
Total Income	\$17,512.39	\$1,857.08	\$337.57	\$121.07	\$49.75	\$20.00	\$1,651.53	\$21,549.39
Expenses:								
Perpetual Care of Lots	\$14,619.00	\$1,793.50	\$283.00	\$117.00	\$46.00	\$19.00	\$1,452.00	\$18,329.50
Partial Care of Lots . .	716.33	.....	.....	.....	.....	.....	.....	716.33
Care of Single Graves . .	529.97	.....	.....	.....	.....	.....	.....	529.97
Perpetual Care of								
Single Graves	271.78	.....	.....	.....	.....	.....	.....	271.78
Clerical Services	900.00	.....	.....	.....	.....	.....	.....	900.00
Transfer to Library—								
Gould Fund . . . . .	.....	.....	.....	.....	.....	.....	.68	.68
Care of General Stark								
Lot . . . . .	.....	.....	.....	.....	.....	.....	65.00	65.00
Miscellaneous . . . . .	.....	1,010.00	10.00	.....	.....	.....	.....	1,020.00
Total Expenses	\$17,037.08	\$2,803.50	\$293.00	\$117.00	\$46.00	\$19.00	\$1,517.68	\$21,833.26
Balance Dec. 31, 1947 .	\$50,333.85	\$8,348.36	\$6,188.39	\$2,208.92	\$111.90	\$39.63	\$9,579.93	\$76,810.98

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

REVENUE ACCOUNTS

CASH RECEIPTS

Balance Sheet Accounts

Taxes (Schedule 1):

Property Taxes	\$3,895,782.70
Poll Taxes—City	73,736.00
Poll Taxes—State Soldiers' Bonus	2,694.00
Interest on Soldiers' Bonus	297.57
Tax Title	3,667.60
Tax Deeds	2,547.79
	\$3,978,725.06

Accounts Receivable:

Police Department—Parking Meters	\$4,032.44
Health Department	1,814.82
Highway Department	19,059.51
School Department	30,638.99
Recreation and Aviation	8,742.02
Parks and Playgrounds	1,028.16
Cemeteries	52.00
	65,367.94
Water Works	336,484.40
Water Works (Reserve for Construction)	456.59
Revenue of Prior Years	4,277.20
Revenue of 1948	207.00
Tailings	873.05
Parking Meters	41,784.61
Temporary Revenue Loans	1,500,000.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Various Funds:

Cafeteria Fund	\$31,675.34	
Teachers' Retirement	28,023.10	
Police Retirement	9,944.67	
Firemen's Retirement	15,548.40	
Withholding Tax	248,462.78	
New Hampshire - Vermont Hospitalization Service	15,988.80	
Central High Athletic Fund	38,319.97	
West Side High Athletic Fund	3,718.51	
	<hr/>	391,681.57

Cemetery Trust Funds:

Perpetual Care	\$1,458.45	
Clerical Services	900.00	
Safety Deposit Box Rental	10.00	
Special Funds	3,000.00	
	<hr/>	5,368.45

Special Trust Funds:

C. H. Bartlett Legacy	\$7,150.00	
Edith Stark Fund	65.00	
Clara N. Brown Fund	15.03	
Nathan P. Hunt	902.52	
	<hr/>	8,132.55

Total Balance Sheet Accounts	\$6,333,359.03
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EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Estimated Revenue

State of New Hampshire:

Savings Bank Tax	\$23,358.13	
Railroad Tax	8,751.34	
Interest and Dividend Tax	87,977.91	
Athletic Funds	204.79	
School Fund	81,895.86	
	<hr/>	202,188.03

Other:

Housing Authorities	\$14,902.71	
Miscellaneous	52.00	
	<hr/>	14,954.71

Licenses:

Dogs	\$6,031.00	
Amusement	4,387.83	
Bowling, Billiard and Pool	452.00	
Milk	146.00	
Junk	188.00	
Garbage	5.00	
All Others	5,399.46	
	<hr/>	16,609.29

Permits:

Automobile	\$110,291.66	
Marriage	2,596.00	
Sewers	4,575.30	
Sunday	365.00	
	<hr/>	117,827.96

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Certified Copies:

Births, Deaths, Marriages	1,053.50
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Public Comfort Station:

Sales and Weighing	\$199.66	
Coin Locks	415.90	
Telephone Collections	37.29	
		652.85

Interest and Cost:

Interest on Taxes	\$4,842.36	
Interest on Redemptions	1,776.52	
Cost on Taxes	3,694.27	
Cost on Redemptions	428.29	
Administration Cost on Real Estate	122.21	
Taxes collected without Warrant	119.73	
		10,983.38

Municipal Court:

Fines and Forfeits (Schedule 3)	18,296.15
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School Department:

Sale of Books, Supplies, Manual Training, etc.	812.75
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City Library:

Fines and Miscellaneous Sales	3,401.65
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Police Department:

Bicycle Registration	1,294.25
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EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Recreation and Aviation:

Municipal Golf Course	\$12,112.17	
Athletic Field	6,957.99	
	<hr/>	19,070.16
Public Scales		57.70
Board of Examining Plumbers		140.60
Building Department		23.81
Board of Adjustment		470.00
Fire Department		440.76
Parks and Playgrounds		150.00

Cemetery Department:

Sale of Lots and Graves	\$19,326.59	
Interments	6,830.00	
Care of Lots and Graves	434.00	
Miscellaneous	7,153.70	
	<hr/>	33,744.29

Interest and Premiums:

Interest on Perpetual Care of Lots	\$301.07	
Interest on Soldiers Bonus Fund	18.35	
Interest on Bonds	2,338.13	
Premium on Bonds	6,185.55	
	<hr/>	8,843.10

Total Cash Credited to Estimated Revenue	\$451,014.94
	<hr/>
	\$6,784,373.97

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Revenue Appropriation

Mayor	\$23.56
Publicity	155.43
Treasurer	97.10
Tax Collector	11.76
Building	29.88
Old Court House	515.06
Health	81.60
Cash Variation	13.00
City Clerk	1.81
Police	590.80
Fire	1,019.04
Highway	1,857.43

Charities:

Administration and Outside Relief	\$1,251.75	
Old Age Assistance	799.97	
		2,051.72

School	2,730.94
Water	110,002.94
City Library	251.89

Recreation and Aviation:

Municipal Golf Course	\$1,365.85	
Athletic Field	2,035.00	
		3,400.85

Parks and Playgrounds	495.00
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EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Cemeteries:		
From Funds	\$16,887.50	
Others	7,040.88	
		23,928.38
Fire Insurance Public Buildings		1,259.16
Firemen's State Pension Fund		2.87
Patriotic Purposes		100.00
		<hr/>
Total Cash Credited to Revenue Appropriation		148,620.22
Cash on Hand—Water Works December 31, 1947		554.84
<i>Transfer from Non-Revenue Cash</i>		
Steel Bleachers	\$670.83	
New Highways	20,543.49	
New Sewers	22,881.08	
Highway Resurfacing—Mill Yard	7,026.85	
Highway Resurfacing—Regular	29,797.88	
New Garage	724.06	
Parking Area	15,683.46	
Permanent Improvement to Bridges	595.12	
Amoskeag and Other Bridges	73.95	
		<hr/>
Total Cash Transfer		97,996.72
Cash on Hand and in Banks January 1, 1947:		
City Treasurer	\$587,785.88	
Water Works	457.16	
		<hr/>
		588,243.04
		<hr/>
Total Cash Receipts		\$7,619,788.79

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS

Balance Sheet Accounts

Accounts Payable	\$112,243.00
Taxes Refunded	361.52
State of New Hampshire Soldiers' Bonus	2,163.00
Interest on Soldiers' Bonus	215.93

Taxes Bought by City:

Tax Titles	\$5,038.03
Tax Deeds	83.55
	5,121.58

Temporary Revenue Loans	1,500,000.00
Reserve for Construction Water Works	456.59
Revenue for 1946 and Prior Years	50.00

Various Funds

Police Retirement Fund	\$9,944.67
Firemen's Retirement Fund	15,548.40
Teachers' Retirement Fund	28,023.10
Withholding Taxes	248,462.78
New Hampshire-Vermont Hospitalization Service	15,988.80
Central High Athletic Fund	31,915.52
West Side High Athletic Field..	3,134.25
Cafeteria Fund	36,015.16
	389,032.68

Cemetery Trust Funds:

Perpetual Care	\$1,458.45
Special Trust Funds	3,000.00
Clerical Services	900.00
Safety Deposit Box Rental	25.00
	5,383.45

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Other Funds :

Edith Stark Fund	\$65.00	
C. H. Bartlett Legacy	7,150.00	
Nathan P. Hunt	902.52	
Clara N. Brown Fund	15.03	
		8,132.55
Sale of Lots		14,733.23
Parking Meters		33,052.18
Tailings		26.08

Cash Disbursements Charged to Balance Sheet Accounts \$2,070,971.85

Revenue Appropriation

General Government:

Legislative and Executive:

Mayor

Salary	\$5,000.00	
Secretary's Salary	2,130.00	
		\$7,130.00
Expenses		889.68
		\$8,019.68

Aldermen

Salaries	\$4,900.00	
Expenses	44.15	
		4,944.15

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Financial:

Auditor:

Salary	\$3,190.00	
Clerks' Salaries ..	5,951.40	
Extra Clerks	18.17	
	<hr/>	\$9,159.57
Expenses		884.51
		<hr/>
		10,044.08

Treasurer

Salary	\$3,300.00	
Clerks' Salaries ..	5,946.98	
	<hr/>	\$9,246.98
Expenses		1,983.65
		<hr/>
		11,230.63

Tax Collector

Salary	\$3,190.00	
Deputies' Salaries.	7,958.55	
Clerks' Salaries ..	5,778.30	
Extra Clerks	592.50	
	<hr/>	\$17,519.35
Expenses		3,465.01
		<hr/>
		20,984.36

Custodian of Tax Deeded Property

Salary	\$600.00	
Expenses	98.06	
	<hr/>	
		698.06

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Assessors		
Salaries—Board		
Members	\$10,200.00	
Clerks' Salaries ..	7,680.93	
Extra Clerks	3,320.50	
	<hr/>	\$21,201.43
Expenses	2,326.04	
	<hr/>	23,527.47
Finance Commission		
Salaries	\$800.00	
Expenses	7.50	
	<hr/>	807.50
Law—City Solicitor		
Salary	\$2,049.92	
Expenses	115.73	
	<hr/>	2,165.65
City Clerk		
Salary	\$3,800.00	
Clerks' Salaries ..	10,358.55	
	<hr/>	\$14,158.55
Expenses	2,683.04	
	<hr/>	16,841.59

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Building

Administration:

Superintendent's

Salary \$3,499.60

Inspectors' Salaries 5,066.17

Clerks' Salaries 3,853.20

\$12,418.97

Expenses 1,731.09

14,150.06

Repairs to Buildings:

Salaries \$27,525.68

Expenses 10,385.15

37,910.83

Board of Registrars:

Salaries of Board

Members \$1,550.00

Clerk's Salaries .. 1,731.60

Extra Clerks 400.00

\$3,681.60

Expenses 1,700.96

5,382.56

Election Officials

Salaries \$5,088.75

Expenses 1,953.86

7,042.61

Land and Buildings

City Hall

Salaries \$6,382.60

Expenses 2,938.95

9,321.55

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Old Court House		
Salaries	\$2,192.91	
Expenses	1,068.81	
		3,261.72
Public Comfort Station		
Salaries	\$7,518.16	
Expenses	1,180.40	
		8,698.56
Veterans Re-employment		
Salaries		1,440.83
Protection of Persons and Property:		
Police		
Salaries :		
Commissioners ...	\$350.00	
Chief	4,375.00	
Captain	6,612.50	
Others	289,272.73	
		300,610.23
Expenses	37,068.10	
		337,678.33
Fire		
Salaries :		
Commissioners ..	\$333.33	
Chief	4,649.41	
Deputies	10,358.34	
Fire Alarm Super-		
Superintendent	2,970.00	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS— <i>Continued</i>			
Permanent Men .	374,097.96		
Call Men	4,571.80		
		\$390,980.84	
Expenses		35,887.26	
			432,868.10
Sealer of Weights and Measures			
Salary		\$2,750.00	
Expenses		833.31	
			3,583.31
Municipal Court			
Salaries			
Justice	\$3,123.33		
Associate Justice .	1,418.34		
Clerk	1,501.67		
		\$6,043.34	
Expenses		843.00	
			6,886.34
Probation			
Salaries :			
Chief Probation			
Officer	\$3,080.00		
Associate Pro-			
bation Officer ..	2,860.00		
Clerks' Salaries ..	1,906.00		
		\$7,846.00	
Expenses		978.48	
			8,824.48

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Health and Sanitation:

Health

Salaries:

Board Members .	\$600.00
Health Officer ...	4,500.00
School Physician.	3,000.00
Tuberculosis	
Physician	120.00
Nurses	24,535.00
Inspectors	13,750.00
Clerks	3,678.29
Cleaners	887.64
	<hr/>
	\$51,070.93

Expenses	5,564.00	
	<hr/>	56,634.93

Isolation Hospital

Salaries	\$16,470.65	
Expenses	15,483.78	
	<hr/>	31,954.43

Vital Statistics

Salaries		1,211.50
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City Physician

Salaries	\$1,800.00	
Expenses	200.00	
	<hr/>	2,000.00

Board of Examining Plumbers

Expenses		49.34
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Hospitalization		1,600.00
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EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Highway :

Administration

Salaries :

Commissioners ..	\$650.00
Surveyor	5,570.03
Clerks' Salaries ..	9,490.03

\$15,710.06

Expenses 1,996.96

17,707.02

Highway Maintenance

Salaries	\$63,308.13
Expenses	6,955.24

70,263.37

Sewer Maintenance

Salaries	\$16,234.73
Expenses	40.00

16,274.73

Refuse Disposal

Salaries	\$205,193.70
Expenses	16,748.60

221,942.30

Street Cleaning

Salaries	\$69,413.54
Expenses	10,673.15

80,086.69

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Transportation Equipment and Supplies		
Salaries	\$82,782.32	
Expenses	123,166.13	
	<hr/>	205,948.45
Engineers		
Salaries	\$16,660.16	
Expenses	411.06	
	<hr/>	17,071.22
Gravel Bank		
Salaries	\$18,224.06	
Expenses	3,005.81	
	<hr/>	21,229.87
Vacations and Sick Leave	66,507.78	
	<hr/>	717,031.43
New Sewers—Titus Avenue		
Salaries		224.43
New Sewers—West Rosemont Avenue		
Salaries	\$3,343.32	
Expenses	104.63	
	<hr/>	3,447.95
New Sewers—Huse Project		
Salaries	\$6,412.69	
Expenses	1,104.00	
	<hr/>	7,516.69
Street Lighting		75,963.70

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Charities :

Administration

Salaries

Commissioners .. \$3,700.00

Clerks' Salaries .. 5,794.98

\$9,494.98

Expenses 804.02

10,299.00

Outside Relief 81,541.09

Old Age Assistance 93,885.34

Education :

School Department

Administration

Salaries

Superintendent
and Assist-
ant Superin-
tendent \$7,716.66

School Board . 1,400.00

Clerk of Board. 1,050.00

Office Salaries.. 6,266.67

Truant Officers. 7,950.00

\$24,383.33

Expenses 5,267.13

29,650.46

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Instruction			
Salaries	\$756,245.41		
Expenses	20,654.12		
			776,899.53
Operation of Plant			
Salaries	\$77,498.57		
Expenses	44,152.99		
			121,651.56
Auxiliary Agencies			
Salaries	\$2,769.71		
Expenses	14,043.95		
			16,813.66
Fixed Charges			
Lease on Corey			
Building	\$916.63		
Others	2,451.06		
			3,367.69
Outlays			4,838.62
Evening Schools			
Salaries			3,361.00
Athletic Councils			
Salaries			
Central High ..	\$800.00		
West Side High	1,900.00		
			2,700.00
			959,282.52
City Library			
Salaries			
Librarian	\$3,500.00		
Assistants	22,547.74		
Officers and Janitors	15,992.17		
			42,039.91

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Expenses		
Books	\$6,336.38	
Others	8,879.78	
Currier Fund	28.01	
Hosley Fund	50.20	
	15,294.37	
		57,334.28
Recreation and Aviation:		
Municipal Golf Course		
Salaries	\$17,110.30	
Expenses	5,910.03	
	23,020.33	
Athletic Field		
Salaries	\$8,311.26	
Expenses	3,560.51	
	11,871.77	
Aviation Field	200.86	
	35,092.96	
Parks and Playgrounds:		
Salaries		
Superintendent	\$3,599.96	
Others	45,011.05	
Bath Houses	5,560.90	
Playgrounds	2,479.80	
	56,651.71	
Expenses	11,815.97	
	68,467.68	

EXHIBIT E
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Public Service Enterprises:

Water Works

Salaries

Commissioners .. \$1,599.98

Superintendent .. 6,000.00

Assistant Super-

intendent 4,260.00

Others 185,332.67

Pensions 7,653.60

\$204,846.25

Expenses 298,139.17

502,985.42

Public Scales

Salaries \$1,799.98

Expenses 228.65

2,028.63

Cemeteries

Salaries \$56,606.43

Expenses 8,846.64

65,453.07

Unclassified Items:

Pensions 92,932.59

Damages and Claims 3,166.48

Patriotic Purposes 1,032.15

Printing and Stationery 633.00

Incidentals 6,115.64

Zoning Board of Adjustments

Salaries \$849.00

Expenses 270.85

1,119.85

EXHIBIT E STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1947

REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

City Planning Board		
Salaries	\$238.00	
Expenses	1,884.39	
		2,122.39
Refunds		389.55
Care of City Clocks		89.57
Firemen's Pension Fund		7,584.01
Police Pension Fund		4,972.34
Teachers' Pension Fund		31,976.48
Publicity		2,944.90
Fire Insurance on Public Buildings		16,623.25
Honor Roll		2.44
Victory Gardens		
Salaries	\$1,375.96	
Expenses	123.90	
		1,499.86
Trade School		1,137.60
Sunset Baseball League		400.00
Veterans' Housing		14,538.00
Cash Variation		100.06
Maturing Principal and Interest:		
Principal		
Serial Bonds	\$403,500.00	
Notes	1,000.00	
		404,500.00
Interest		
Bonds	\$66,645.00	
Notes	112.50	
Temporary Loans	3,923.23	
		70,680.73

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Other Governmental Units:

Hillsborough County Tax	\$459,655.71	
Per Capita School Tax	13,098.00	
		472,753.71

Total Cash Charged to Revenue Appropriation 4,887,631.44

Reversing Entry:

Cash on Hand January 1, 1947—Water Works		457.16
Adjustment 1946 Tax Receipt (Payment Stopped)		9.05
Cash on Hand and in Banks December 31, 1947:		
City Treasurer	\$660,163.85	
Water Works	554.84	
		660,718.69

Total Cash Disbursements \$7,619,788.79

EXHIBIT E—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1947

TAXES			
Year of Levy	Property	Poll	Total
1942	\$56.37	\$106.00	\$162.37
1943	72.04	210.00	282.04
1944	78.30	516.00	594.30
1944 (Soldiers' Bonus) .....	.....	786.00	786.00
1945	77.72	1,244.00	1,321.72
1945 (Soldiers' Bonus) .....	.....	1,908.00	1,908.00
1946	141,938.02	9,154.00	151,092.02
1947	3,753,560.25	62,506.00	3,816,066.25
	<u>\$3,895,782.70</u>	<u>\$76,430.00</u>	<u>\$3,972,212.70</u>
Taxes Redeemed:			
Tax Titles		\$3,667.60	
Tax Deeds		2,547.79	
		<u> </u>	6,215.39
Interest:			
On Deferred Taxes		\$4,842.36	
On Tax Titles Redeemed		1,776.52	
On Soldiers' Bonus		297.57	
		<u> </u>	6,916.45
Cost:			
On Deferred Taxes		\$3,694.27	
On Tax Titles Redeemed		428.29	
		<u> </u>	4,122.56
Other Collections:			
Administration Cost on Real Estate ...		\$122.21	
Taxes Without Warrant		119.73	
		<u> </u>	241.94
Total			<u>\$3,989,709.04</u>

EXHIBIT E—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CITY CLERKS' RECEIPTS

For the Fiscal Year Ended December 31, 1947

Licenses:

Motor Vehicle	\$110,291.66	
Pool, Billiard and Bowling	452.00	
Amusement	4,387.83	
Dog	6,031.00	
Taxi, Jobs and Teams	555.00	
Junk Dealers	188.00	
Sunday, Miscellaneous	497.00	
		\$122,402.49

Permits and Services:

Writs	\$19.50	
Marriages	2,596.00	
Corporations and Partnerships	42.00	
Sewers	4,575.30	
Assignment of Wages	1.50	
Mortgages	2,454.00	
Conditional Sales	632.11	
Bill of Sales	26.00	
		10,346.41

Discharges:

Mortgages	\$155.50	
Conditional Sales	26.00	
		181.50

Miscellaneous:

Public Comfort Station, Certifications, etc.	3,192.20	
Total		\$136,122.60

EXHIBIT E—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1947

Cash Receipts

January	\$1,809.24
February	1,714.91
March	2,227.98
April	2,377.60
May	2,026.40
June	2,762.47
July	2,534.99
August	2,258.75
September	3,147.63
October	2,033.11
November	2,043.33
December	2,952.33

\$27,888.74

Cash Disbursements:

State of New Hampshire Motor Vehicle Department	\$6,919.10
State of New Hampshire Fish and Game Department	38.40
Witness Fees	1,008.56
Attorney Fees	15.00
Bail Refunds	70.00
Clerical	1,027.90
Supplies	280.85
Miscellaneous	232.78

9,592.59

Balance to be Accounted for	\$18,296.15
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Payments to City Treasurer (Exhibit E)	\$18,296.15
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EXHIBIT E—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF CITY SCALES RECEIPTS

For the Fiscal Year Ended December 31, 1947

Receipts:		
January	\$2.60	
February	3.90	
March	10.50	
April	14.20	
May	8.50	
July	6.90	
August	5.60	
September	3.70	
October	4.50	
November	2.10	
December	3.20	
		\$65.70
Payments to the City Treasurer in 1947		57.70
Cash Short		\$8.00

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

CASH RECEIPTS		
Municipal Improvement and Equipment Bonds		
Dated August 1, 1947	\$350,000.00	
Municipal Improvement and Construction Bonds		
Dated August 1, 1947	295,000.00	
Municipal Parking Area notes Dated July 1, 1947	60,000.00	
		\$705,000.00
Accounts Receivable Collections:		
Highway Resurfacing	\$27.42	
New Sewers	230.27	
New Equipment	310.00	
Permanent Improvement to Bridges	83.43	
		651.12
Non-Revenue Appropriation:		
New Garage		160.00
Cash on Hand January 1, 1947		582,335.56
Total Cash Receipts		\$1,288,146.68

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS

Balance Sheet Accounts		
Accounts Payable		\$9,759.04
Non-Revenue Appropriation:		
Highways:		
New Highways:		
Salaries	\$20,835.91	
Expenses	5,121.47	
	<hr/>	\$25,957.38
New Sewers:		
Salaries	\$33,800.92	
Expenses	1,359.75	
	<hr/>	35,160.67
Highway Resurfacing:		
Salaries	\$22,892.39	
Expenses	42,635.81	
	<hr/>	65,528.20
Highway Resurfacing—Mill Yard:		
Salaries		4,151.95
Highway Resurfacing—Post War State Aid:		
Expenses		17,611.50
New Garage:		
Salaries	\$4,624.13	
Expenses	249,000.42	
	<hr/>	253,624.55
Amoskeag and Other Bridges:		
Expenses		3,706.83
Permanent Improvements to Bridges:		
Salaries	\$2,631.33	
Expenses	8,856.98	
	<hr/>	11,488.31

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Victory and Merrimack Common Parking Area:		
Salaries	\$11,119.87	
Expenses	11,499.92	
	<hr/>	22,619.79
Building:		
Carpenter Library Roof:		
Expenses		4,137.51
Permanent Improvement to Public Buildings:		
Expenses		7,091.35
Parks and Playgrounds:		
General Permanent Improvements:		
Salaries	\$3,376.85	
Expenses	3,356.18	
	<hr/>	6,733.03
Recreation and Aviation:		
Purchase of New Bleachers:		
Expenses		38,236.52
School:		
Improvements to School Yard:		
Expenses		80.23
Webster School Project:		
Expenses		91,982.25
Cemetery:		
Permanent Improvements:		
Salaries		2,500.00
Highway:		
New Equipment		78,973.05
Police:		
New Radio Equipment		8,000.00

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Parks and Playgrounds:		
New Equipment	8,277.67	
Cemetery:		
New Equipment	7,972.52	
Fire and Police:		
Underground Cables and Signal Boxes	10,575.00	
Total Non-Revenue Appropriation		704,408.31
Total Cash Disbursements		\$714,167.35
Transfer to Revenue Cash:		
Steel Bleachers	\$670.83	
New Highways	20,543.49	
New Sewers	22,881.08	
Highway Resurfacing—Mill Yard	7,026.85	
Highway Resurfacing	29,797.88	
New Garage	724.06	
Parking Area	15,683.46	
Permanent Improvements to Bridges	595.12	
Amoskeag and Other Bridges	73.95	
		97,996.72
Cash on Hand December 31, 1947		475,982.61
Total		\$1,288,146.68

EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
REVENUE

Title of Appropriation	Balances From 1946	Appropriations Current Year	Additional	Cash Receipts and Transfers
General Government:				
Mayor		\$8,000.00		\$23.56
Aldermen		2,900.00		2,100.00
Auditor		10,200.00		
Treasurer		12,800.00		97.10
Tax Collector		21,100.00		11.76
Custodian of Tax Deeded Property ..		700.00		
Assessors		27,350.00		
Finance Commission		900.00		
Law		2,200.00		
City Clerk		17,750.00		
Building		55,750.00		29.88
Election Officials		8,500.00		
Board of Registrars		5,400.00		
Veterans Re-Employment Fund				1,440.83
City Hall		9,400.00		
Old Court House		2,800.00		515.06
Public Comfort Station		8,600.00		
Protection of Persons and Property:				
Police Department		366,000.00		5,101.61
Municipal Court		7,000.00		
Probation Department		9,000.00		
Fire Department	\$5,000.00	446,800.00		1,019.04
Sealer of Weights and Measures		3,650.00		
Health and Sanitation:				
Health Department		91,000.00		81.60
Hospitalization		1,600.00		
City Physician		2,000.00		
Vital Statistics		1,200.00		11.50
Board of Examining Plumbers		50.00		
Highway:				
Highway Department		640,000.00		126,605.50
Street Lighting		99,000.00		
New Sewers—Huse Project				22,509.90
New Sewers—Titus Avenue	367.84			
New Sewers—West Rosemont Avenue ..	4,634.50			
Charities:				
Administrative and Outside Relief ..		87,000.00		13,751.75
Old Age Assistance		110,000.00		6,299.97
Education:				
School Department		866,250.00	\$81,393.91	15,458.12
Care of City Clocks	184.37			
City Library	114.79	58,000.00		7,138.89
Recreation and Aviation:				
Parks and Playgrounds		61,000.00		7,767.96

G

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1947

ACCOUNTS

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers	Liabilities Accrued Dec. 31, 1947	Total Charges	Balances Unexpended *Overexpended **Carried to 1948
\$8,023.56	\$7,130.00	\$889.68	.....	\$22.22	\$8,041.90	*\$18.34
5,000.00	4,900.00	44.15	.....	9.41	4,953.56	46.44
10,200.00	9,159.57	884.51	.....	85.82	10,129.90	70.10
12,897.10	9,246.98	1,983.65	.....	1,429.03	12,659.66	237.44
21,111.76	17,519.35	3,465.01	.....	118.27	21,102.63	9.13
700.00	600.00	98.06	.....	.....	698.06	1.94
27,350.00	21,201.43	2,326.04	.....	3,822.70	27,350.17	*.17
900.00	800.00	7.50	.....	.....	807.50	92.50
2,200.00	2,049.92	115.73	.....	1.18	2,166.83	33.17
17,750.00	14,158.55	2,683.04	.....	762.35	17,603.94	146.06
55,779.88	39,944.65	12,116.24	.....	2,139.71	54,200.60	1,579.28
8,500.00	5,088.75	1,953.86	.....	3.00	7,045.61	1,454.39
5,400.00	3,681.60	1,700.96	.....	12.75	5,395.31	4.69
1,440.83	1,440.83	.....	.....	.....	1,440.83	.....
9,400.00	6,382.60	2,938.95	.....	647.62	9,969.17	*569.17
3,315.06	2,192.91	1,068.81	.....	229.63	3,491.35	*176.29
8,600.00	7,518.16	1,180.40	.....	75.74	8,774.30	*174.30
371,101.61	300,610.23	37,068.10	.....	18,846.69	356,525.02	14,576.59
7,000.00	6,043.34	843.00	.....	.....	6,886.34	113.66
9,000.00	7,846.00	978.48	.....	99.45	8,923.93	76.07
452,819.04	396,980.84	35,887.26	.....	8,009.65	440,877.75	(6,941.29
3,650.00	2,750.00	833.31	.....	99.69	3,683.00	(**5,000.00
91,081.60	67,541.58	21,047.78	.....	2,351.45	90,940.81	140.79
1,600.00	.....	1,600.00	.....	.....	1,600.00	.....
2,000.00	1,800.00	200.00	.....	.....	2,000.00	.....
1,211.50	1,211.50	.....	.....	.....	1,211.50	.....
50.00	.....	49.34	.....	.....	49.34	.66
766,605.50	554,034.48	162,996.95	\$1,484.26	45,519.09	764,034.78	2,570.72
99,000.00	.....	75,963.70	.....	7,399.21	83,362.91	15,637.09
22,509.90	6,412.69	1,104.00	5,222.02	48.00	12,786.71	**9,723.19
367.84	224.43	.....	143.41	.....	367.84	.....
4,634.50	3,343.32	104.63	1,186.55	.....	4,634.50	.....
100,751.75	9,494.98	82,345.11	.....	10,422.18	102,262.27	*1,510.52
116,299.97	.....	93,885.34	.....	21,490.21	115,375.55	924.42
963,102.03	866,958.02	92,324.50	.....	3,802.61	963,085.13	16.90
184.37	.....	89.57	.....	.....	89.57	94.80
65,253.68	42,039.91	15,294.37	.....	7,721.54	65,055.82	(1.23
68,767.96	56,651.71	11,815.97	.....	293.98	68,761.66	(**196.63
						6.30

EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
REVENUE

Title of Appropriation	Balances From 1946	Appropriations Current Year	Additional	Cash Receipts and Transfers
Recreation and Aviation:				
Golf Course, Athletic Field and Air- port		25,000.00		11,237.92
Unclassified:				
Emergency Salary Allowance				
Pensions		90,000.00		420.30
Damages and Claims		10,000.00		
Printing City Reports	1,245.92	1,000.00		
Patriotic Purposes		1,500.00		100.00
Printing and Stationery		800.00		
Incidentals		8,000.00		
Municipal Audit		1,500.00		
Zoning Board of Adjustments		1,120.00		
City Planning Board		5,000.00		
Cash Variation				213.00
Reserve for Discounts		25,000.00		
Reserve for Abatements		20,000.00		2,000.00
Refunds		500.00		1.81
Fire Insurance on Public Buildings ..		15,000.00		1,259.16
Teachers' Pension Fund		35,000.00		
Police Pension Fund		8,000.00		
Firemen's Pension Fund		8,000.00		2.87
Publicity		3,000.00		155.43
Kalivas Park Memorial	1,500.00			
Victory Gardens		1,500.00		
Honor Roll	68.87			
Trade School	1,588.41			
Veterans' Housing Improvement Proj- ect				14,538.00
Sunset Baseball League			400.00	
Contingency Fund		100,000.00		
Public Service Enterprises:				
Water Department	85,634.24			447,042.18
Public Scales		2,000.00		
Cemeteries		41,500.00		24,123.38
Interest and Maturing Debt:				
Interest on Temporary Loans		3,000.00		2,100.00
Interest on General Loans		66,757.50		
Maturing Debt		404,500.00		
Other Governmental Units:				
Hillsborough County Tax		459,655.71		
Per Capita School Tax		13,098.00		
Totals	\$100,338.94	\$4,394,331.21	\$81,793.91	\$713,158.08

G

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1947

ACCOUNTS

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers	Liabilities Accrued Dec. 31, 1947	Total Charges	Balances Unexpended *Overexpended **Carried to 1948
36,237.92	25,421.56	9,671.40	.....	1,138.26	36,231.22	6.70
90,420.30	92,932.59	.....	.....	.....	92,932.59	*2,512.29
10,000.00	.....	3,166.48	.....	152.75	3,319.23	6,680.77
2,245.92	.....	.....	.....	1,214.40	1,214.40	1,031.52
1,600.00	.....	1,032.15	.....	4.00	1,036.15	563.85
800.00	.....	633.00	.....	25.00	658.00	142.00
8,000.00	.....	6,115.64	.....	239.00	6,354.64	1,645.36
1,500.00	.....	.....	.....	1,800.00	1,800.00	*300.00
1,120.00	849.00	270.85	.....	.....	1,119.85	.15
5,000.00	238.00	1,884.39	.....	327.45	2,449.84	2,550.16
213.00	.....	100.06	.....	.....	100.06	112.94
25,000.00	.....	.....	22,839.90	.....	22,839.90	2,160.10
22,000.00	.....	.....	20,257.65	.....	20,257.65	1,742.35
501.81	.....	389.55	.....	5.40	394.95	106.86
16,259.16	.....	16,623.25	.....	.....	16,623.25	*364.09
35,000.00	.....	31,976.48	.....	.....	31,976.48	3,023.52
8,000.00	.....	4,972.34	.....	.....	4,972.34	3,027.66
8,002.87	.....	7,584.01	.....	.....	7,584.01	418.86
3,155.43	.....	2,944.90	.....	.....	2,944.90	210.53
1,500.00	.....	.....	.....	.....	.....	**1,500.00
1,500.00	1,375.96	123.90	.....	.....	1,499.86	.14
68.87	.....	2.44	.....	.....	2.44	66.43
1,588.41	.....	1,137.60	.....	.....	1,137.60	450.81
14,538.00	.....	14,538.00	.....	.....	14,538.00	.....
400.00	.....	400.00	.....	.....	400.00	.....
100,000.00	.....	.....	83,697.63	.....	83,697.63	16,302.37
532,676.42	204,846.25	298,139.17	457.16	11,096.35	514,538.93	**18,137.49
2,000.00	1,799.98	228.65	.....	4.25	2,032.88	*32.88
65,623.38	56,606.43	8,846.64	.....	401.00	65,854.07	*230.69
5,100.00	.....	3,923.23	.....	.....	3,923.23	1,176.77
66,757.50	.....	66,757.50	.....	.....	66,757.50	.....
404,500.00	.....	404,500.00	.....	.....	404,500.00	.....
459,655.71	.....	459,655.71	.....	.....	459,655.71	.....
13,098.00	.....	13,098.00	.....	.....	13,098.00	.....
\$5,289,622.14	\$2,861,028.10	\$2,026,603.34	\$135,288.58	\$151,871.04	\$5,174,791.06	\$114,831.08
Balances Unexpended	.....	.....	.....	.....	\$86,195.51	.....
Balances Overexpended	.....	.....	.....	.....	*5,921.74	.....
Carried to 1948	.....	.....	.....	.....	**34,557.31	.....
						\$114,831.08

EXHIBIT G—SCHEDULE 1

CITY OF MANCHESTER

STATEMENT OF CHARITIES DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1947

Administration Salaries:		
Commissioner	\$3,700.00	
Clerks and Investigators	5,794.98	
		\$9,494.98
Expenditures:		
Administration Bills	\$859.43	
Outside Relief:		
Provisions	\$27,542.72	
Milk	1,074.02	
Fuel	2,719.76	
Clothing	503.03	
Board, Care and Personal Aid ..	30,726.01	
Rents	7,616.48	
Professional Services	2,403.50	
Medicine	1,488.57	
Hospitals	14,934.71	
Burials	1,055.00	
Electricity	300.39	
Gas	66.19	
Miscellaneous	969.61	
Other Accruals	507.87	
	91,907.86	
		92,767.29
Total (Exhibit G)		\$102,262.27

EXHIBIT G—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT

EXPENDITURES

For the Fiscal Year Ended December 31, 1947

Payrolls		\$56,606.43
Other Expenses (Cash and Accruals) :		
Fuel Oil	\$296.40	
Cement	284.37	
Gasoline and Oil	615.26	
Cement Containers	2,096.35	
Dressing and Fertilizer	507.30	
Coal	1,165.50	
Incidentals	19.63	
Auto and Truck Expenses	1,001.69	
Hardware and Tools	799.87	
Office Expenses	152.76	
Repairs—Buildings, Equipment, etc.	2,094.23	
Paint and Oil	87.78	
Weed Killer	69.12	
Seed and Plants	57.38	
		9,247.64
Total		\$65,854.07

EXHIBIT G—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT

EXPENDITURES

For the Fiscal Year Ended December 31, 1947

Salaries :		
Chief	\$4,375.00	
Captain	6,612.50	
Clerks and Patrolmen	289,272.73	
Commissioners	350.00	
		\$300,610.23
Expenses (Cash and Accrual) :		
Auto Supplies and Expense	\$5,276.50	
Electricity	688.75	
Autos	5,740.08	
Feeding Prisoners	82.50	
Fuel	1,787.96	
Garage Rent	360.00	
Gasoline	6,337.30	
Illuminating Gas	18.88	
Insurance	924.51	
Miscellaneous	12,535.53	
Office Supplies	3,491.37	
Photography Supplies	146.81	
Radio Maintenance	2,785.59	
Signal System	370.11	
Telephone	1,383.27	
Teletypewriter Service	1,093.70	
Towel and Laundry Service	127.93	
Uniform Allowance	9,315.00	
Physician and Nurses' Services	3,449.00	
		55,914.79
Total Expenditures (Exhibit G)		\$356,525.02

EXHIBIT G—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT

EXPENDITURES

For the Fiscal Year Ended December 31, 1947

Salaries:		
Chief	\$4,649.41	
Deputies	10,358.34	
Fire Alarm Superintendent	2,970.00	
Firemen	378,669.76	
Commissioners	333.33	
		\$396,980.84
Expenses (Cash and Accrual):		
Repairs	\$5,448.30	
Supplies	3,609.56	
Fire Alarm	3,922.90	
Heating	7,310.39	
Gasoline and Kerosene	1,682.12	
Gas and Electricity	2,521.98	
Printing and Stationery	859.13	
Furniture and Bedding	402.54	
Laundry	578.14	
Hose	5,397.48	
First Aid	329.23	
Transportation	39.40	
Miscellaneous and Uniform Allowance	11,795.74	
		43,896.91
Total		\$440,877.75

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

For the Fiscal Year Ended December 31, 1947

NON-REVENUE ACCOUNTS

Title of Appropriation	Balances From 1946	Current Appropriation	Cash Receipts and Other Credits	Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers and Other Debits	Liabilities Accrued Dec. 31, 1947	Total Charges	Balances Unexpended to 1948 *Overdrawn
Highway Department:										
New Highways—City	\$3,554.19	\$75,000.00	.....	\$78,554.19	\$20,835.91	\$5,121.47	\$20,543.49	.....	\$46,500.87	\$32,053.32
New Sewers—City	20,481.10	50,000.00	\$230.27	70,711.37	33,800.92	1,359.75	22,881.08	\$875.24	58,916.99	11,794.38
Highway Resurfacing	707.34	100,000.00	27.42	100,734.76	22,892.39	42,635.81	29,797.88	1,255.11	96,581.19	4,153.57
New Garage	192,847.28	85,000.00	160.00	278,007.28	4,624.13	249,000.42	724.06	3,067.20	257,415.81	20,591.47
Cemetery Brook Sewer Project	48,804.68	.....	.....	48,804.68	.....	.....	.....	.....	.....	48,804.68
New Sewers—Rockland Avenue	40,000.00	.....	.....	40,000.00	.....	.....	.....	.....	.....	40,000.00
New Sewers—Pickering Street	108.94	.....	.....	108.94	.....	.....	.....	.....	.....	108.94
Highway Resurfacing—Mill Yard	11,384.41	.....	.....	11,384.41	4,151.95	.....	7,026.85	.....	11,178.80	205.61
Highway Resurfacing—Post War State Aid	77.00	28,000.00	.....	28,077.00	.....	17,611.50	.....	.....	17,611.50	10,465.50
Amoskeag and Other Bridges	95,364.84	.....	.....	95,364.84	.....	3,706.83	73.95	.....	3,780.78	91,584.06
Permanent Improvement to Bridges	.....	12,000.00	83.43	12,083.43	2,631.33	8,856.98	595.12	.....	12,083.43	.....
Victory and Merrimack Parking Area	.....	60,000.00	.....	60,000.00	11,119.87	11,499.92	15,683.46	.....	38,303.25	21,696.75
Parks and Playgrounds:										
Stevens Park—W. P. A.	2,198.22	.....	.....	2,198.22	.....	3,356.18	.....	.....	.....	2,198.22
General Improvements	1,233.06	5,500.00	.....	6,733.06	3,376.85	.....	.....	.....	6,733.03	.03
Building Department:										
Carpenter Library Roof	7,111.54	.....	.....	7,111.54	.....	4,137.51	.....	361.93	4,499.44	2,612.10
Permanent Improvements to Buildings	.....	15,000.00	.....	15,000.00	.....	7,091.35	.....	3,137.69	10,229.04	4,770.96
School Department:										
New School Building Construction.	72.45	.....	.....	72.45	.....	.....	.....	.....	.....	72.45
Improvements—School Yards	133.96	.....	.....	133.96	.....	80.23	.....	.....	80.23	53.73
Webster Street School Project	91,777.54	.....	.....	91,777.54	.....	91,982.25	.....	.....	91,982.25	*204.71
Police and Fire Department:										
Underground Cable and Signal Boxes	.....	120,000.00	.....	120,000.00	.....	10,575.00	.....	5,287.50	15,862.50	104,137.50

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

For the Fiscal Year Ended December 31, 1947

NON-REVENUE ACCOUNTS

Title of Appropriation	Balances From 1946	Current Appropriation	Cash Receipts and Other Credits	Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers and Other Debits	Liabilities Accrued Dec. 31, 1947	Total Charges	Balances Unexpended to 1948 *Overdrawn
Water Works:										
New Reservoir Construction	697.45	.....	.....	697.45	.....	.....	.....	.....	.....	697.45
Airport:										
Land for Airport Access Highway	549.43	.....	.....	549.43	.....	.....	.....	.....	.....	549.43
Land for Airport Improvements ..	4,304.86	.....	.....	4,304.86	.....	.....	.....	.....	.....	4,304.86
Recreation and Aviation:										
Stel Bleachers .....	.....	40,000.00	.....	40,000.00	.....	38,236.52	670.83	.....	38,907.35	1,092.65
Equipment:										
Fire Department:										
Aerial Ladder Apparatus	25,000.00	.....	.....	25,000.00	.....	.....	.....	.....	.....	25,000.00
Pumping Engine	31.30	.....	.....	31.30	.....	.....	.....	.....	.....	31.30
Highway Department — New Equipment	11,846.14	100,000.00	310.00	112,156.14	.....	78,973.05	.....	17,681.74	96,654.79	15,501.35
Assessor's Office—Fireproof Safe and Typewriters	1,267.18	.....	.....	1,267.18	.....	.....	.....	.....	.....	1,267.18
City Clerk—Vault and Office Equipment	112.25	.....	.....	112.25	.....	.....	.....	.....	.....	112.25
Recreation and Aviation School Department—Purchase of Equipment	299.36	.....	.....	299.36	.....	.....	.....	.....	.....	299.36
Parks and Playgrounds—Purchase of Equipment	6,612.00	2,000.00	.....	8,612.00	.....	8,277.67	.....	.....	8,277.67	334.33
Cemetery:										
New Equipment	6,000.00	2,000.00	.....	8,000.00	.....	7,972.52	.....	14.74	7,987.26	12.74
Permanent Improvements .....	.....	2,500.00	.....	2,500.00	2,500.00	.....	.....	.....	2,500.00	.....
Police Department—New Radio Equipment .....	.....	8,000.00	.....	8,000.00	.....	8,000.00	.....	.....	8,000.00	.....
Totals	\$572,576.52	\$705,000.00	\$811.12	\$1,278,387.64	\$105,933.35	\$598,474.96	\$97,996.72	\$31,681.15	\$834,086.18	\$444,301.46

EXHIBIT I
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS—
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1947
REVENUE ACCOUNTS

	Departmental Appropriation Distribution	Cash Credits	Transfers From Bond Issue	Inter- Departmental Transfers	Total Credits	Payrolls	Expenditures Bills	Inter- Departmental Transfers	Total Charges	Appropriation Unexpended	Departmental Balances Over- expended
Administration	\$5,000.00	.....	.....	\$13,959.44	\$18,959.44	\$15,710.06	\$2,137.79	\$637.44	\$18,485.29	\$474.15	.....
Highway Maintenance	110,000.00	\$17,757.29	.....	5,770.74	141,493.63	63,308.13	17,452.81	47,839.03	128,599.97	12,893.66	.....
Sewer Maintenance	30,000.00	48.74	.....	.....	30,048.74	16,234.73	40.00	3,818.61	20,093.34	9,955.40	.....
Refuse Disposal	280,000.00	.....	.....	.....	280,000.00	205,193.70	19,052.28	51,855.64	276,101.62	3,898.38	.....
Street Cleaning	125,000.00	.....	.....	.....	125,000.00	69,413.54	10,673.15	18,149.66	98,236.35	26,763.65	.....
Engineering Department ..	20,000.00	.....	.....	.....	20,000.00	16,660.16	492.17	843.38	17,995.71	2,004.29	.....
Vacations and Holidays ..	45,000.00	.....	.....	.....	45,000.00	44,846.98	.....	1,671.07	46,518.05	\$1,518.05	.....
Sick Leave	25,000.00	.....	.....	.....	25,000.00	21,660.80	.....	842.93	22,503.73	2,496.27	.....
Gravel Bank .....	.....	158.00	.....	.....	52,577.83	18,224.06	.....	.....	38,413.55	14,164.28	.....
Transportation Equipment and Supplies .....	.....	2,643.13	41,568.60	126,697.44	170,909.17	82,782.32	155,610.91	1,713.46	240,106.69	.....	69,197.52
Totals	\$640,000.00	\$20,607.16	\$81,642.43	\$166,739.22	\$908,988.81	\$554,034.48	\$208,516.04	\$144,503.78	\$907,054.30	\$72,650.08	\$70,715.57
Departmental Appropriation Balance Unexpended December 31, 1947										70,715.57	
										<u>\$1,934.51</u>	

SEWERS—REVENUE ACCOUNTS

	Unexpended Balances Carried from Jan. 1, 1947										
New Sewers:											
Titus Avenue	\$367.84	.....	.....	.....	\$367.84	\$224.43	.....	.....	\$143.41	.....	.....
West Rosemont Avenue	4,634.50	.....	.....	.....	4,634.50	3,343.32	\$104.63	1,186.55	4,634.50	.....	.....
Huse Project .....	.....	\$9.90	.....	.....	23,509.90	6,412.69	1,152.00	5,222.02	12,786.71	\$9,723.19	.....
Totals	\$5,002.34	\$9.90	.....	.....	\$27,512.24	\$9,980.44	\$1,256.63	\$6,551.98	\$17,789.05	\$9,723.19	.....

EXHIBIT I—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
AUDITOR'S LEDGER WITH HIGHWAY DEPARTMENT
LEDGER
As At December 31, 1947
REVENUE ACCOUNTS

	Auditor's Ledger	Depart- mental Ledger	Difference Over or *Short
Credits:			
Appropriation	\$640,000.00	\$640,000.00	
Cash and Other Credits (Net) .	21,243.37	20,607.16	(1) \$636.21
Transfers Bond Issue	103,877.87	81,642.43	22,235.44
Interdepartmental Transfers ..	.....	166,739.22	166,739.22*
	<u>\$765,121.24</u>	<u>\$908,988.81</u>	<u>\$143,867.57*</u>
Debits:			
Cash and Accrual			
Payrolls	\$554,034.48	\$554,034.48	
Bills—Cash \$162,996.95			
Bills—Accrual .. 45,519.09			
	<u>208,516.04</u>	<u>208,516.04</u>	
Interdepartmental Transfers .	.....	144,503.78	\$144,503.78
	<u>\$762,550.52</u>	<u>\$907,054.30</u>	<u>\$144,503.78</u>
Unexpended Balance December 31,			
1947	<u>\$2,570.72</u>	<u>\$1,934.51</u>	<u>\$636.21</u>

NOTE: Differences Explained:

(1) Auditor credited Highway Department with:	
Accounts Receivable charged in 1947 .	\$19,385.94
Department credited itself with Cash	
Collections on Accounts Receivable..	18,744.73
	<u>\$641.21</u>
Garbage Fees credited by Department	
but not by Auditor	5.00
	<u>Difference</u>
	<u>\$636.21</u>

EXHIBIT J
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS
—HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1947
NON-REVENUE ACCOUNTS

	Balances From 1946	Current Appropriation	Cash Receipts	Total Credits	Payrolls	Expenditures Bills	Transfers	Total Charges	Balances to 1948
New Sewers—Miscellaneous	\$20,481.10	\$50,000.00	\$230.27	\$70,711.37	\$33,800.92	\$2,234.99	\$22,881.08	\$58,916.99	\$11,794.38
New Sewers—Pickering Street	108.94	.....	.....	108.94	.....	.....	.....	.....	108.94
New Sewers—Rockland Avenue	40,000.00	.....	.....	40,000.00	.....	.....	.....	.....	40,000.00
New Equipment	11,846.14	100,000.00	310.00	112,156.14	.....	96,654.79	.....	96,654.79	15,501.35
Cemetery Brook Sewer Project	48,804.68	.....	.....	48,804.68	.....	.....	.....	.....	48,804.68
Highway Resurfacing—Regular	707.34	100,000.00	27.42	100,734.76	22,892.39	43,890.92	29,797.88	96,581.19	4,153.57
Highway Resurfacing—Mill Yard	11,384.41	.....	.....	11,384.41	4,151.95	.....	7,026.85	11,178.80	205.61
Highway Resurfacing—Post War State Aid	77.00	28,000.00	.....	28,077.00	.....	17,611.50	.....	17,611.50	10,465.50
New Highways	3,554.19	75,000.00	.....	78,554.19	20,835.91	5,121.47	20,543.49	46,500.87	32,033.32
New Garage	192,847.28	85,000.00	160.00	278,007.28	4,624.13	252,067.62	724.06	257,415.81	20,591.47
Amoskeag and Other Bridges	95,364.84	.....	.....	95,364.84	.....	3,706.83	73.95	3,780.78	91,584.06
Permanent Improvements to Bridges .....	.....	12,000.00	83.43	12,083.43	2,631.33	8,856.98	595.12	12,083.43	.....
Totals	\$425,175.92	\$450,000.00	\$811.12	\$875,987.04	\$88,936.63	\$430,145.10	\$81,642.43	\$600,724.16	\$275,262.88
Special Non-Revenue Account: Municipal Parking Area	\$60,000.00	\$60,000.00	\$11,119.87	\$11,499.92	\$15,683.46	\$38,303.25	\$21,696.75

EXHIBIT J—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
AUDITOR'S LEDGER WITH THE HIGHWAY
DEPARTMENT LEDGER
As at December 31, 1947
NON-REVENUE ACCOUNTS

	Auditor's Ledger	Depart- mental Ledger
Credits:		
Balances Carried from 1946	\$425,175.92	\$425,175.92
Current Appropriation	450,000.00	450,000.00
Cash Receipts and Transfers	811.12	811.12
	<hr/> \$875,987.04	<hr/> \$875,987.04
Debits:		
Payrolls	\$88,936.63	\$88,936.63
Bills—Cash	\$407,265.81	
Bills—Accrual	22,879.29	
	<hr/> 430,145.10	430,145.10
Transfers	81,642.43	81,642.43
	<hr/> \$600,724.16	<hr/> \$600,724.16
Balances Carried to 1948	<hr/> \$275,262.88	<hr/> \$275,262.88

EXHIBIT K
CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
For the Years 1933 to 1947 Inclusive

Year	Net Taxable Valuation	State (School per Capita)	Tax Rate per \$1,000 Assessed Valuation		Total	Tax Levy
			County	City		
1933	\$93,277,708.00	\$2.37	\$3.03	\$22.60	\$28.00	\$2,610,219.02
1934	95,868,758.00	2.52	2.40	23.58	28.50	2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23
1947	106,624,315.00	.12	4.31	32.57	37.00	3,945,104.78

AS AT DECEMBER 31, 1947

Taxes Due and Payable:

On or before September 1.

Taxes Delinquent after September 1:

Penalty for Delinquency:

Cost after September 1 \$.20

Interest after December 1 8%

Discount:

1% before July 25, 1947.

Lien on Property:

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment."

Chapter 80, Section 17 of Public Laws.

Tax Limitation:

"The City of Manchester shall not become indebted in the amount exceeding five percent on the last preceding valuation for the assessment of taxes on the polls and taxable property thereon."

Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

Present Debt Limitation: \$5,331,215.75

Present Debt: \$3,624,500.00

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